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ASSOCIATION OF AMERICAN PUBLISHERS

1982 INDUSTRY STATISTICS

Compiled by Touche Ross & Co.

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FOREWORD

In our continuing efforts to deliver annual industry data more promptly, we have taken two specific steps: First, the annual report has been changed to a looseleaf format to allow us to issue sections of the report as soon as they are completed; in past years, late data for one or two sections have held up other sections. Second, with the help of several divisional statistics committees, we have intensified follow-up action with delinquent companies. As a result of this second effort, we were able to issue the Preliminary Sales Data Report a few weeks ago. This was earlier than its issuance last year.

In addition to our efforts to deliver the data on a more timely basis, the School and College Divisions have further refined the data presentation in their sections.

We hope these improvements are helpful to you. With cooperation from each member company next year, we can continue to advance the publication date of this report. That is, if senior management would insure that their accounting departments report data by the designated deadlines (sales data by February 15th, operating data by March 31st). This year, many companies were over one month late.

A list of participating companies is included in the front pages of the report. Thanks to you who participated. If you did not participate this year, please consider doing so next year. Prompt and accurate data from a growing sample of companies will make the report more valuable to all users.

Townsend Hoopes

ACKNOWLEDGEMENTS

This report represents the culmination of our third year as confidential statistical agent for the AAP. It also represents an initial effort in restructuring its format to provide a more timely compilation for those publishers and their divisions making a prompt submission of data.

We believe the changing patterns in the book publishing industry will continue throughout this decade, making the need for early and comprehensive industry statistics more critical. We echo the plea of Townsend Hoopes that senior management of AAP members insure their accounting departments report data by the designated deadlines so that we can continue to strive for advancing the publication date of this report.

A vote of thanks to the AAP management, staff, division directors and committees for their tireless efforts in support of this program to supply its constituency with industry data. A special thanks to Thomas D. McKee, AAP Senior Vice-President, for his total commitment to and complete support of this task.

William S. Lofquist of the U.S. Department of Commerce has again supplied us with an economic review as part of this volume. The ability to focus on our industry in today's complex economy is of vital importance, and Mr. Lofquist's input is accepted with thanks.

We are indebted to Messrs. Allen Forman and Bruce Goldhirsch of the U.S. Bureau of Census for their cooperation and assistance with the industry sales estimates included herein.

Enrollment data for U.S. Schools and Colleges were once again supplied by the National Center for Education Statistics through the courtesy of Dr. W. Vance Grant.

Dr. Robert F. Winter, accompanied by his faithful electronic companion, "Herman", continues to compile the data and provide a quality control.

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Scott, Foresman
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Code letters following the listing classify the 148 questionnaires to which participants responded:

A — Trade and Religious

B — Professional

C — Mass Market Paperback

D — Books Clubs and Mail Order Publications

F — Elhi

G — College

H — Standardized Texts

J — Subscription Reference

Categories A, B, C, D, F and G are covered in this volume through detailed reports. (See Table of Contents,) Categories H and J are represented only in industry estimates and summaries, i.e. Tables T1, T2, T3, G1 and G4.

Publishers are listed, in accordance with their own choice, either as corporate entities or with subsidiaries shown separately, depending on the manner in which their data was supplied to the Survey.

Abingdon Press, (United Methodist Publications) A
Harry N. Abrams, Inc., A
Addison-Wesley Publishing Company, Inc., A-B-F-G
Allyn & Bacon, Inc., F-G
American Chemical Society, B
American Hospital Association, B
American Mathematical Society, B
Auerback Publishers, Inc., B
Avon Books, C
Bantam Books, Inc., C
Better Homes & Gardens Book Publishing (Meredith Corporation), A-D
Billboard Publications, Inc., A
The Bobbs Merrill Co., Inc., A-F-G-H
Book-of-the-Month Club, Inc., D
R. R. Bowker Co., B
Brodart Publishing, B
Burgess Publishing Co., F-G
CRC Press, Inc., B
F. A. Davis Co., B
Marcel Dekker Inc., B
Dell Publishing, C
Doubleday & Company, Inc., A-D
E. P. Dutton, Inc., A
Elsevier Science Publishing Co., Inc., B
M. Evans & Company, Inc., A
Ginn & Company, F
Harper & Row Publishers, Inc., A-B-F-G
Hayden Book Company Inc., B-F-G
D. C. Heath & Co., B-F-G
Health Administration Press, B
Holiday House, A
Holt, Rinehart & Winston, A-F-G
Houghton Mifflin Company, A-F-G
Industrial Press Inc., B
Richard D. Irwin, Inc., G
Jossey-Bass, Inc., Publishers, B
Laidlaw Bros. (Doubleday), F
Little, Brown & Company, A-B-G
Longman, Inc., F
Macmillan Publishing Co. Inc., A-B-D-F-G
McDougal Littel & Co., F
McGraw-Hill Book Company, A-B-D-F-G-H
McKnight Publishing Company, F
Medical Economics, Company, Inc., B
Merriam-Webster Inc., A
Charles E. Merrill Publishing Co., F-G-H
William Morrow & Co., A
C. V. Mosby Co., B
National Association of Social Workers, B
National Publishing Company, A
The New American Library, Inc., A-C
W. W. Norton & Company, Inc., A-G
Octameron Press, F
Oxford University Press, Inc., A-B-G
Plenum Publishing Corp., B
Prentice-Hall, Inc., A-B-D-F-G
G. P. Putnam's Sons, A
Rand McNally & Co., A
Random House, Inc., A-C-F-G

Riverside Publishing Company, F-H
Rodale Press, Inc., D
Routledge & Kegan Paul, B
St. Martin's Press Inc., A-G
W. B. Saunders Company, B
Scholastic, Inc., A-D-F
Scott, Foresman & Company, F-G
Silver Burdett Company, F
Simon & Schuster, A-C-D
W. H. Smith Publishers, Inc., A
South-Western Publishing Company, F-G
Springer Publishing Co., B
Charles Scribner's Sons, A-G
Springer-Verlag, Inc., B
Steck-Vaughn Company, F
Teachers College Press, F
Time-Life Books, D
University Microfilms International, A
Van Nostrand Reinhold, A-B
Viking Penguin Inc., A
Wadsworth, Inc., B-G
Warner Books, Inc., C
Warren, Gorham & Lamont Inc., B
Westminster Press, A
John Wiley & Sons, Inc., B-G
Williams & Wilkins, B
World Book Encyclopedia, Inc., D
Xerox Education Publications. D-F
Yale University Press, B
Year Book Medical Publishers, Inc., B

INTRODUCTION

AAP Statistical Surveys embrace the entire book publishing industry, educational as well as general, including activities of publishers who produce audiovisual and other non-print materials. All major divisions of the industry are given detailed coverage in this volume, except Subscription Reference (i.e. encyclopedia and related product), Standardized Test, and University Presses whose activities appear only in summary form or in industry estimates, since detailed reports for these groups are issued separately.;

The divisions for which extensive marketing and operating data have been provided in this volume are:

Trade and Religious—Section A
Professional—Section B
Mass Market Paperback—Section C
Book Club and Mail Order Publications—Section D
Elhi Textbooks and Materials—Section F
College Textbooks and Materials—Section G

In addition, estimates of total industry activity are provided in Table S1 following this introduction, and, for the educational portion of the industry, in Tables T1, T2, and T3.

Most of the features of the 1981 Report have been retained. It should be noted, however, that the 1981 information in the 1982 Industry Statistics may vary from comparable data in the 1981 Industry Statistics. This is due to differing respondents in each year, by division.

Publishers and organizations both within and without AAP were asked to contribute data. A complete list of participating publishers appears on pages xii-xiii.

HOW TO UTILIZE THE SURVEY

The key to a meaningful and useful industry statistical report is comparability. If a publisher, attempting to relate his own experiences to the composite data, finds that he can do so with relative ease, he is likely to reap considerable benefits from an analysis of common experience.

A number of strategies have been employed in this report to enhance comparability. Structurally, the survey brings together groups of publishers who operate in similar economic circumstances. The factors which contribute to a communality of statistical interests are, predominantly, similarities of product, of market, and of marketing technique. These are similarities, however, not identities. The character of the material published, the intended consumer, and the means of reaching him often vary considerably even among publishers in the same division. In consequence, methods of record keeping and accounting frequently differ as well.

INTERPRETING THE DATA

To achieve comparability for all requires that statistical information be produced in a common language, understandable and applicable to all. Hence common definitions, formulated on a divisional basis, reflect majority practice in each division.

When a publisher reports to the survey, he translates his data into the common language, thus making it comparable with data from other contributors. This is vital if a meaningful result is to be obtained. **What is equally important, however, is that in analyzing the report, a publisher translate the data back into his own, particular terms.** Only if he does so can the composite experience become genuinely meaningful to him.

Certainly, in an indispensable first step, the contributing publisher should compare his own submission, already rendered in the common language, to the report and by that means move on to a full translation.

Interpretation of the data, and relating it to his own circumstances requires that a publisher exercise imagination and analytical skill. He must detect similarities, as well as differences, between himself and the industry group portrayed. This introduction, the text with the tables, and definitions contained in the questionnaires (available on request from the AAP office,) will alert him to most of the difficulties in this area.

METHODS OF GATHERING AND REPORTING DATA

The Survey adopted a flexible attitude regarding the extent of detail publishers were to furnish about their sales and operating experience. While encouraging them to provide as much specific information as possible, it also urged them to supply at least totals or summaries whenever details were not available.

Consequently, in reporting data on varying levels of details, the following devices have been employed:

DEFINITIONS AND INSTRUCTIONS

Copies of the questionnaires, definitions and instructions, which were furnished to participating publishers, are available on request from the AAP Office.

It is essential that the reader familiarize himself with the General Instructions and Definitions, as well as with specific instructions and definitions of any section to which he refers, in order to give correct interpretation to the data presented.

1. Tables reporting sales or operating ratios for categories of publication or types of book, contain vertical lead columns headed "All Sales" or "All Publishers", followed by columns devoted to "Hardbound", "Paperbound" or other categories. In such cases data that publishers have not broken down by category will appear in the "All Sales" or "All Publishers" column, **along with** the sum of the detailed figures in the remaining columns, while **only specific** data pertaining to the detailed categories will appear in the category columns proper. As a result, the detail columns will **not add horizontally** to equal the amounts shown in the summary columns. In most cases, the summary column will show amounts **larger** than the total of the detailed columns. (A space break is inserted between the summary columns and the detail columns to emphasize this point.)

2. Horizontal line entries, when representing breakdowns subsequently totaled, may be followed by a line designated **"Unspecified"**. This line represents that portion of the total data for which breakdowns have not been furnished by publishers. However, whenever percentages of totals are reported with lines giving breakdowns, these percentages are calculated assuming that the "Unspecified" amounts would break down in the same proportion to the total as the detail actually reported. Accordingly, no percentage relationship to the total is assigned to "Unspecified" entries. (In Section C, unspecified data are allocated in the same proportions as reported data, and are not shown separately.)

3. In reporting **Operating Data in Sections A and B,** the principal income and expense areas are summarized in two **main tables** by: a. **category** or **type** of book published; b. **size** of publisher. The main tables are followed by **detail tables** in which income and expense areas are analyzed by more specific breakdowns. (In **Sections F** and **G** the analysis is by **size** only.)

   It is important to remember that the **population of publishers reporting to the main table and to each of the detailed tables may not necessarily be the same.** In fact, for certain categories of income or expense, some publishers' data will appear only in the main table, while others' will appear in both, and certain others' only in the detail tables. (The last instance may involve publishers who, because they did not report Gross Sales and Returns but only Net Sales, could not be included in the main table, but who furnished income and cost details which could be related to their Net Sales and reported in the detail tables.)

   To provide full **perspective on the population** represented in each table, be it a main or detail table, the following information is normally furnished:

   1. Number of Publishers Included
   2. Net Sales of Publishers Included

   Readers should not be misled, however, by a **superficial examination** of the **number** publishers represented in, for example, a main table and a related detailed table. Only if **both** the **Net Sales** and the **number** of reporting publishers appear to match is it likely that the same population is represented. Similarities of number or Net Sales should not be mistaken for identities!

   In this connection, please note that the following populations **are** identical:

   The publishers included in the two **main** tables (i.e. the **same** publishers' data are analyzed by category and size.

   The publishers included in each group of two income or expense subtables (e.g. the editorial experience of the **same** publishers is analyzed by category and size.

   Accordingly, the "All Publishers" vertical lead columns will be identical in each of the two main tables, the two editorial expense tables, the two marketing expense tables, the two fulfillment expense tables, etc. The remaining columns will change, however, in accordance with the nature of the analysis by category and size.

ESTIMATING BY PUBLISHERS

To restate their data in the common language of the definitions and to satisfy requests for detailed breakdowns, required that publishers estimate some of the information they supplied to the Survey. Not only were they encouraged to do so, but specific suggestions and instructions for formulating the most significant of these estimates were provided in the questionnaires.

OTHER TERMS AND DEVICES

Arithmetice Averages are supplied throughout the Report.

Ranges of two types are employed:

Full ranges (simply identified as "Range" in column headings) represent the lowest and highest averages reported by individual publishers.

Mid-Ranges (an abbreviation in column headings for "Mid-50% Range" or, more technically, "Interquartile Range") represent the experiences of the middle 50% of the reporting group, i.e. those from the 26th to the 75th percentile on a scale that arranges the averages in order, from the lowest to the highest. By utilizing the "mid-range" rather than the full range, it is possible to report only the most representative experiences, eliminating the low and high extremes which, for a variety of reasons, may be uncharacteristic.

Except in instances where full range reporting is required to make the data meaningful, mid-ranges are utilized throughout the Report.

Dollar totals are calculated by accumulating individual items rounded to the nearest thousand (or to one decimal of millions in certain sales tables) and **do not** represent simple additions of the items in a column. (Because of the rounding practice, the last digits in a column may not add exactly when the items in that column are totaled arithmetically.)

PREVENTING DISCLOSURE

Whenever specific information—either actual data, or citing the number of sales of publishers reporting—could lead to disclosure of their activities, such information has been withheld and the fact noted in the text accompanying the tables.

TABLE S1—ESTIMATED BOOK PUBLISHING INDUSTRY SALES 1972, 1977, 1981 AND 1982

MILLIONS OF DOLLARS

	1972	1977		1981			1982		
	$	$	PCT CHG FROM 72	$	PCT CHG FROM 77	PCT CHG FROM 72	$	PCT CHG FROM 81	PCT CHG FROM 72
TRADE (TOTAL)	444.8	887.2	99.5	1353.7	52.5	204.3	1355.5	0.1	204.7
ADULT HARDBOUND	251.5	501.3	99.3	735.6	46.7	192.5	671.6	-8.7	167.0
ADULT PAPERBOUND*	82.4	223.7	171.5	384.7	72.0	366.9	452.0	17.5	448.6
JUVENILE HARDBOUND	106.5	136.1	27.8	190.2	40.8	78.6	180.3	-5.2	69.3
JUVENILE PAPERBOUND	4.4	26.1	493.2	43.2	65.5	881.8	51.5	19.3	1071.3
RELIGIOUS (TOTAL)	117.5	250.6	113.3	360.1	43.7	206.5	390.0	8.3	231.9
BIBLES, TESTAMENTS, HYMNALS & PRAYER-BOOKS	61.6	116.3	88.8	171.1	47.1	177.8	163.7	-4.3	165.8
OTHER RELIGIOUS	55.9	134.3	140.2	189.0	40.7	238.1	226.2	19.7	304.7
PROFESSIONAL (TOTAL)	381.0	698.2	83.2	1140.7	63.4	199.4	1230.5	7.9	223.0
TECHNICAL & SCIENTIF.	131.8	249.3	89.2	391.1	56.9	196.7	431.4	10.3	227.3
BUSINESS & OTHER PROF	192.2	286.3	49.0	492.7	72.1	156.4	530.6	7.7	176.1
MEDICAL	57.0	162.6	185.3	256.9	58.0	350.7	268.5	4.5	371.0
BOOK CLUBS	240.5	406.7	69.1	571.1	40.4	137.5	590.0	3.3	145.3
MAIL ORDER PUBLICATIONS	198.9	396.4	99.3	653.6	64.9	228.6	604.6	-7.5	204.0
MASS MARKET PAPERBACK RACK-SIZED	250.0	487.7	95.1	735.6	50.8	194.2	823.1	11.9	229.2
UNIVERSITY PRESSES	41.4	56.1	35.5	86.0	53.3	107.7	92.4	7.5	123.3
ELEMENTARY & SECONDARY TEXT	497.6	755.9	51.9	998.6	32.1	100.7	1051.5	5.3	111.3
COLLEGE TEXT **	375.3	649.7	73.1	1074.7	65.4	186.4	1142.4	6.3	204.4
STANDARDIZED TESTS	26.5	44.6	68.3	62.6	40.4	136.2	69.7	11.4	163.2
SUBSCRIPTION REFERENCE	278.9	294.4	5.6	386.2	31.2	38.5	396.6	2.7	42.2
AV & OTHER MEDIA (TOTAL)	116.2	151.3	30.2	166.8	10.2	43.6	148.0	-11.2	27.4
ELHI	101.2	131.4	29.8	148.9	13.3	47.1	130.1	-12.6	28.6
COLLEGE	9.2	11.6	26.1	6.7	-42.2	-27.2	7.9	17.9	-14.1
OTHER	5.8	8.3	43.1	11.2	34.9	93.1	10.0	-10.8	72.2
OTHER SALES	49.2	63.4	28.9	75.4	18.9	53.2	77.1	2.3	56.8
TOTAL	3017.8	5142.2	70.4	7665.1	49.1	154.0	7971.5	4.0	164.1

*** Includes Non-Rack size sales by Mass Market Publishers of $92.9 million in 1981 and $113.5 million in 1982.**

**** An independent survey conducted by the Statistical Service Center for the College Division indicated that 43 publishers which represent the majority of college publishing had 1982 net sales of $863.9 million. The AAP statistical agent and the Department of Commerce have been unable to reconcile the differences between U.S. Census figures and the College Division survey.**

The sales estimates in Table S 1 are based on the final report of the 1977 Census of Manufacturers for SIC 2731 — Book Publishing — completed in Spring 1980 by the Bureau of the Census of the U.S. Department of Commerce. In addition, increases and decreases in yearly sales estimates reflect actual changes in sales as reported to the survey by participating publishers.

As in prior reports, the estimates reflect the impact of the industry expansion created by new establishments entering the field, in addition to incorporating the sales increase or decreases of established firms.

Readers comparing the estimated data with Census reports should recall that the U.S. Census does not provide data on most university presses or on other institutionally sponsored and not-for-profit publishing activities, nor on the audiovisual and other media materials which are included in the table. On the other hand, AAP estimates have traditionally excluded Sunday School materials, and certain pamphlets which are incorporated in Census data.

It should be noted that the "Other Sales" category in Table S1 does not include any regular book sales but only sheet sales, domestic and export (except those to prebinders) and miscellaneous merchandise sales.

Estimates include domestic sales and export sales only and do not cover indigenous activities of publishers' foreign subsidiaries.

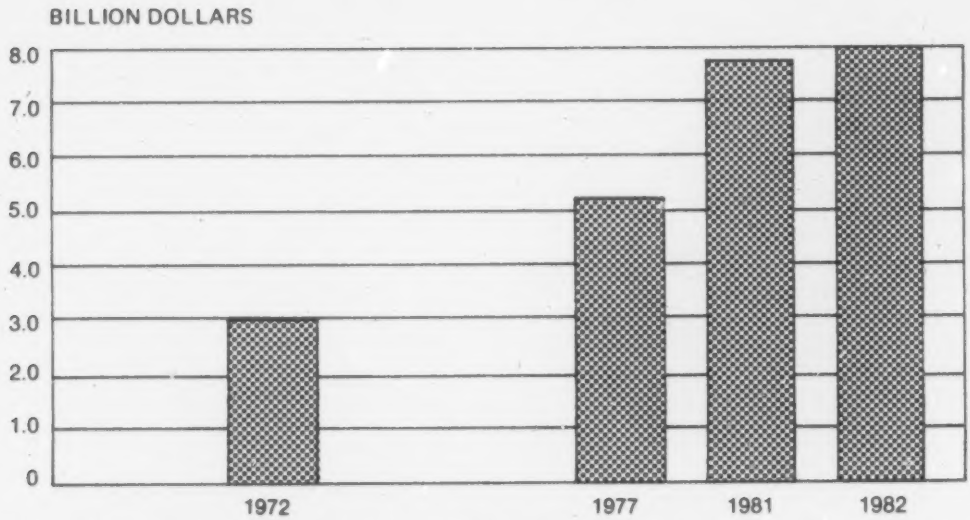


FIGURE 1 — BOOK PUBLISHING INDUSTRY SALES 1972, 1977, 1981 and 1982
Estimated Net sales (See Table S1)

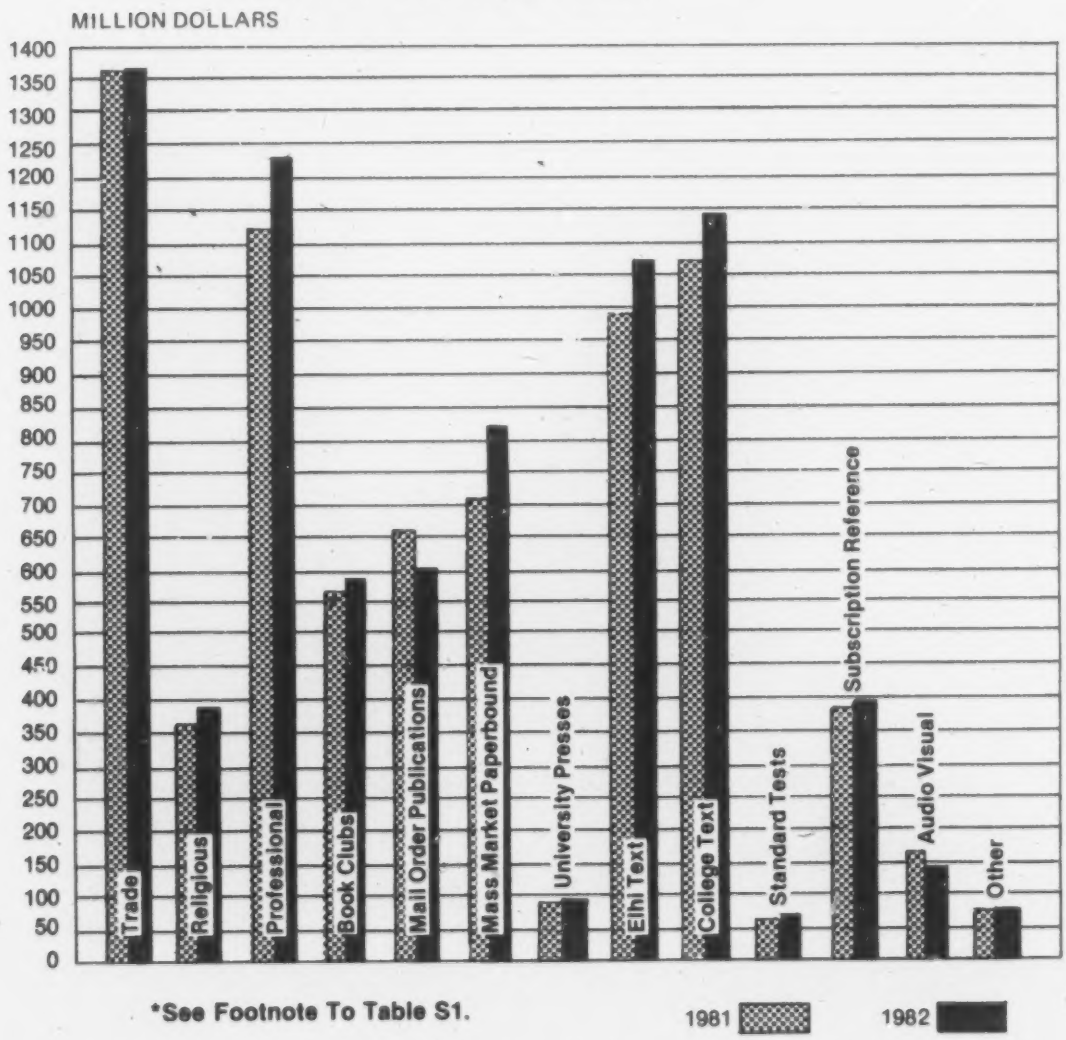


FIGURE 2 — 1982 AND 1981 BOOK PUBLISHING INDUSTRY SALES BY DIVISION
Based on Estimated Totals in Table S1*

1982 ECONOMIC REVIEW OF THE BOOK PUBLISHING INDUSTRY

Lower levels of discretionary income together with tightened budgets of libraries and educational institutions kept 1982 total book purchases in the U.S. 0.5 percent under 1981 sales as measured in 1972 dollars.

Sales of adult trade books were down almost 10% in 1982 compared to 1981. The market resistance to paying $13 - $20 for a hardcover work was seen where the possibility existed for the same title being published in a less expensive paperbound format.

Reduced demand caused publishers to react by publishing fewer books and lowering the number of copies printed. 1982 titles released (45,000) were 7.5% less than the 1981 titles released (48,793). The high cost of borrowing coupled with Federal tax considerations affecting book inventories compelled publishers to scale down units manufactured and the warehouse shelf life of titles. This has created some friction in the author-publisher relationship as books were allowed to go out of print faster.

The book publishing industry has become highly sensitive to changes in the marketplace. In 1982, chain operation sales accounted for 30% of total U.S. bookstore receipts.

Some market research studies point to general public acceptance of paperbound books, especially among the teenage and young adult population (ages 13-34). School and library resistance to paperbound books has softened in light of consumer demand and reduced budgets.

International sales continue as a significant part of U.S. publishers marketing programs. Exports accounted for almost 9% of the U.S. book publishing industry total sales, up over 50% in the past ten years.

Book publishers continue to improve productivity through the automation of warehouse and distribution centers and through the computer monitoring of inventories. Some publishers and bookstores are considering tying the computer-maintained distribution centers of publishers directly into the inventory systems of bookstores, thus speeding up book delivery and keeping tighter control of sales and inventories. Others have assigned the entire distribution function to those who print and bind.

Dramatic improvements in book production, including the use of Web-Offset presses, photo composition and in-line binding equipment have significantly reduced the manufacturing cost component. The total manufacturing requirements--typesetting, printing, and binding--are now generally well below 25% of the total cost of publishing a book. This exceeded 30% a decade ago.

We acknowledge gratefully the assistance of William S. Lofquist of the U.S. Department of Commerce in arranging to secure this essay from:

U.S. Department of Commerce
Bureau of Industrial Economics

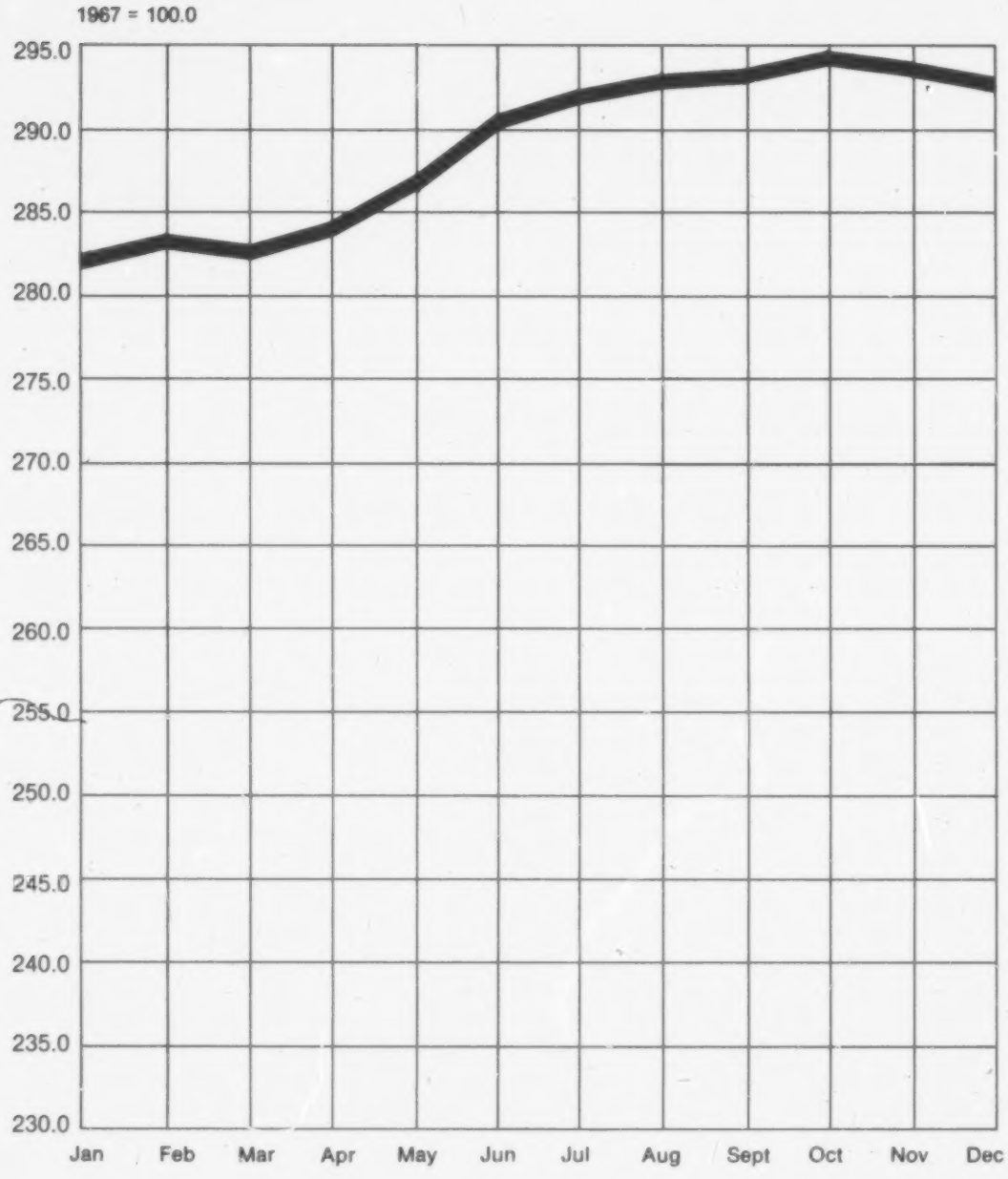


FIGURE 3 — 1982 CONSUMER PRICE INDEX
ALL ITEMS ALL URBAN CONSUMERS

(Source: Department of Labor Statistics)

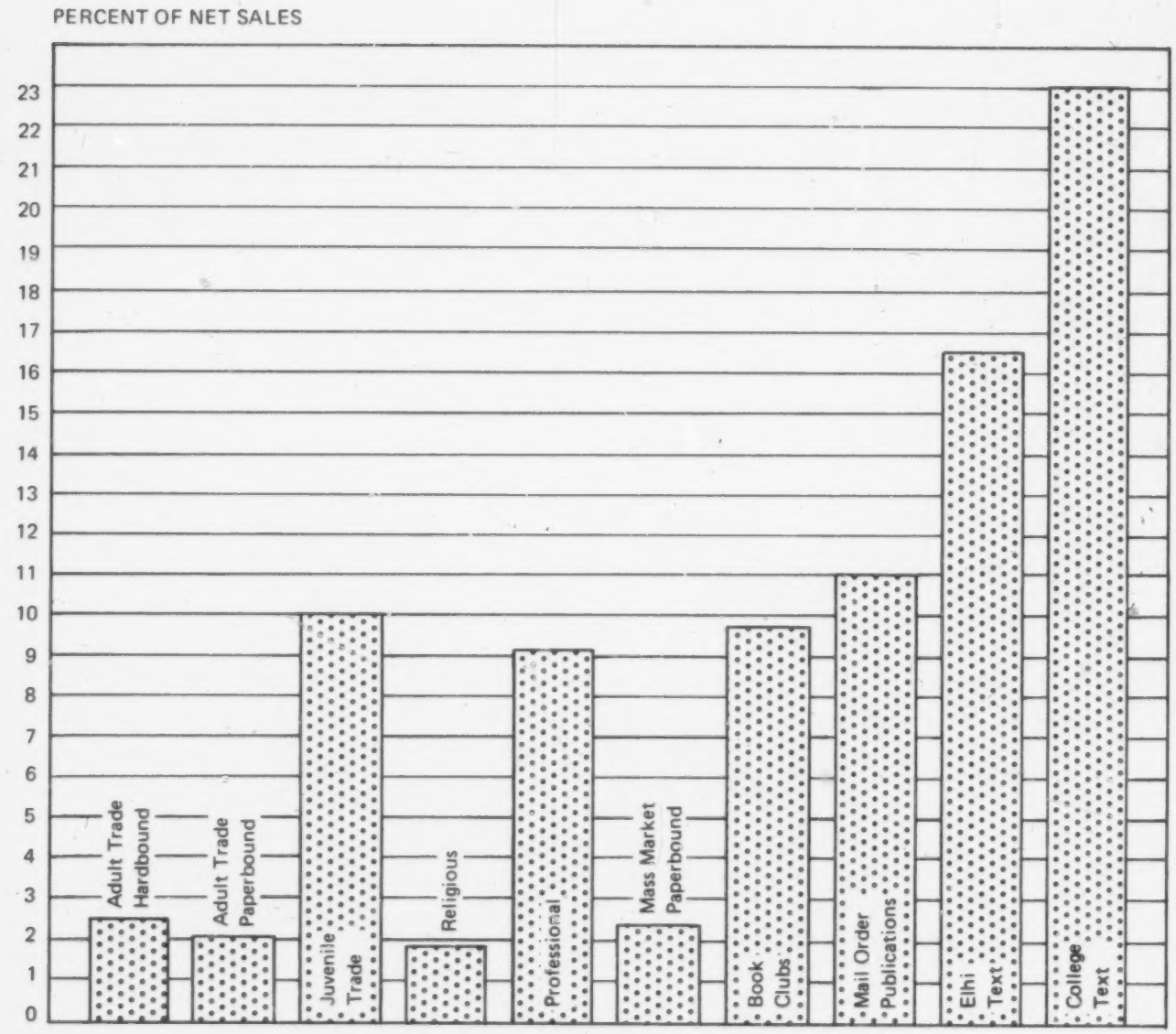


FIGURE 4-1981 NET INCOME BEFORE TAXES FROM OPERATIONS

Divisional averages based on operating data
reported by participating publishers

(See Divisional Operating Data Reports for Details)

Section A

TRADE AND RELIGIOUS BOOK PUBLISHERS AND DIVISIONS

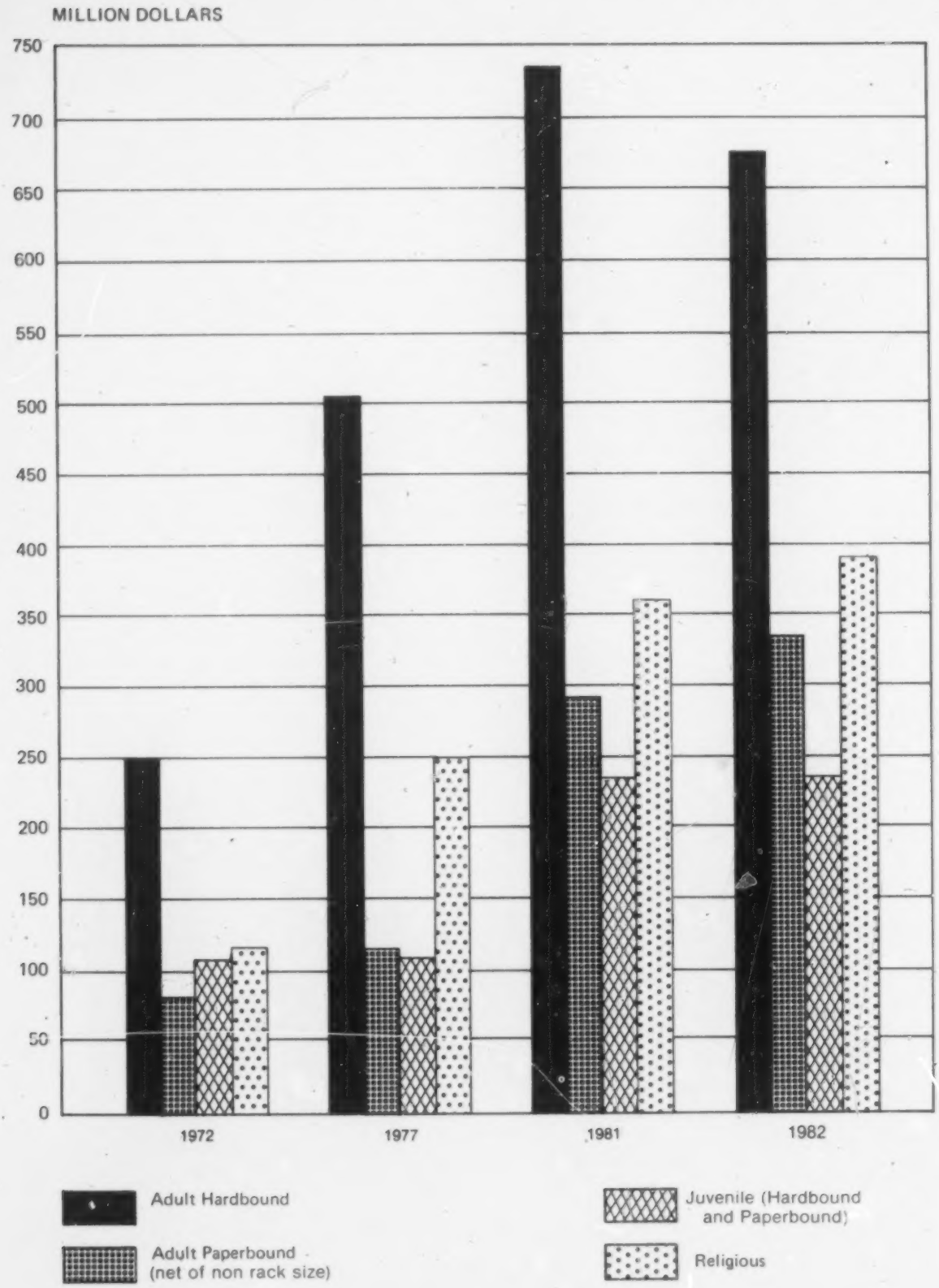


FIGURE 5 — TRADE AND RELIGIOUS BOOKS SALES 1972, 1977, 1981 AND 1982.

Estimated Net Sales (See Table S1)

Please refer to the GENERAL INSTRUCTIONS AND DEFINITIONS, and the specific instructions and definitions for this divisional survey in questionnaire FORM A [available on request from the AAP Office] to insure the correct interpretation of this Report. Furthermore, the methodology used in gathering and reporting data, which is discussed in the INTRODUCTION should be reviewed for a full understanding of the tables and text.

Table A1 provides sales comparisons between 1982 and 1981 based on data furnished by 29 participating trade and religious publishers. Estimated industry totals, extrapolated from actual data gathered in this Survey and in the monthly AAP sales report program are also furnished.

Trade and religious book publishers repored 1982 net sales of $560.9 million to the Survey. Based on the estimates shown in Table S1 tne net sales reported represent some 32.1% of the total trade and religious book sales of the industry.

Table A2a provides sales data by type of book for 1982 and 1981 in dollars only; **Table A2b** furnishes such data (with fewer publishers repor ng); in both **dollars and units**.

TABLE A1—TRADE AND RELIGIOUS BOOK SALES

MILLIONS OF DOLLARS -- AS REPORTED BY 29 PUBLISHERS
WITH ESTIMATES OF TOTAL INDUSTRY TRADE BOOK SALES

	1982		1981		PERCENT CHANGE	
	ACTUAL REPORTS	EST. TOTAL	ACTUAL REPORTS	EST. TOTAL	ACTUAL REPORTS	EST. TOTAL
GROSS SALES	696.3	2026.0	689.3	1966.4	1.0	3.0
RETURNS	135.4	394.0	121.1	345.5	11.8	14.0
NET SALES	560.9	1632.0	568.2	1620.9	-1.3	0.7

	1982			1981		
	ACTUAL REPORTED		ESTIMATED	ACTUAL REPORTED		ESTIMATED
	AVERAGE	MID-RANGE	AVERAGE	AVERAGE	MID-RANGE	AVERAGE
PERCENT RETURNS TO GROSS	19.4	13.7 TO 21.7	19.4	17.6	11.7 TO 21.2	17.6

TABLE A2a—TRADE BOOK SALES BY TYPE OF BOOK

THOUSANDS OF DOLLARS - AS REPORTED BY 29 PUBLISHERS

	GROSS SALES			RETURNS			NET SALES		
	1982	1981	PERCENT CHANGE	1982	1981	PERCENT CHANGE	1982	1981	PERCENT CHANGE
ADULT HARDBOUND	361264	388952	-7.1	88476	82945	6.7	272788	306007	-10.9
ADULT PAPERBOUND	173747	142890	21.6	31599	22934	37.8	142148	119956	18.5
JUVENILE HARDBOUND	92842	96836	-4.1	9224	8995	2.5	83618	87841	-4.8
JUVENILE PAPERBOUND	35380	29756	18.9	3298	2828	16.6	32082	26928	19.1
BIBLES, TESTAMENTS, HYMNALS & PRAYER BKS.	7053	7408	-4.8	351	364	-3.6	6702	7044	-4.9
RELIGIOUS	16504	13784	19.7	2256	2166	4.2	14248	11618	22.6
OTHER	9529	9689	-1.7	206	898	-77.1	9323	8791	6.1
TOTAL	696319	689315	1.0	135410	121130	11.8	560909	568185	-1.3

	PERCENT RETURNS TO GROSS			
	1982		1981	
	AVERAGE	MID-RANGE	AVERAGE	MID-RANGE
ADULT HARDBOUND	24.5	15.0 TO 27.0	21.3	13.8 TO 25.7
ADULT PAPERBOUND	18.2	12.5 TO 20.8	16.1	12.8 TO 17.7
JUVENILE HARDBOUND	9.9	8.1 TO 13.3	9.3	6.4 TO 12.0
JUVENILE PAPERBOUND	9.3	8.5 TO 14.2	9.5	5.0 TO 10.4
BIBLES, TESTAMENTS, HYMNALS & PRAYER BKS.	5.0	3.1 TO 10.9	4.9	4.7 TO 9.2
RELIGIOUS	13.7	8.9 TO 14.8	15.7	6.6 TO 17.6
OTHER	2.2		9.3	
TOTAL	19.4	13.7 TO 21.7	17.6	11.7 TO 21.2

TABLE A2b—TRADE BOOK SALES BY TYPE OF BOOK

THOUSANDS OF DOLLARS AND UNITS - AS REPORTED BY 24 PUBLISHERS

	GROSS SALES									
	1982		1981		PERCENT CHANGE		YOUR DATA			
	$	UNITS	$	UNITS	$	UNITS				
ADULT HARDBOUND	330976	51646	356967	61818	-7.3	-16.5				
ADULT PAPERBOUND	160833	52792	130106	51205	23.6	3.1				
JUVENILE HARDBOUND	82895	38526	84914	35400	-2.4	8.8				
JUVENILE PAPERBOUND	24916	30486	17883	14164	39.3	115.2				
BIBLES, TESTAMENTS, HYMNALS & PRAYERBOOKS	7053	826	7408	951	-4.8	-13.1				
OTHER RELIGIOUS	13134	2873	11391	2903	15.3	-1.0				
OTHER	6444	6082	7352	5535	-12.4	9.9				
TOTAL	626251	183229	616021	171977	1.7	6.5				

Continued on page A-5

TABLE A2b—TRADE BOOK SALES BY TYPE OF BOOK

(continued from page A-4)

	RETURNS									
	1982		1981		PERCENT CHANGE		YOUR DATA			
	$	UNITS	$	UNITS	$	UNITS				
ADULT HARDBOUND	82315	11808	76978	11964	6.9	-1.3				
ADULT PAPERBOUND	29850	10417	20847	8255	43.2	26.2				
JUVENILE HARDBOUND	7928	2667	7212	2613	9.9	2.1				
JUVENILE PAPERBOUND	2097	1774	1239	894	69.2	98.4				
BIBLES, TESTAMENTS, HYMNALS & PRAYERBOOKS	351	40	364	50	-3.6	-20.0				
OTHER RELIGIOUS	1856	335	1936	400	-4.1	-16.3				
OTHER	51	14	812	79	-93.7	-82.3				
TOTAL	124448	27054	109388	24255	13.8	11.5				

	NET SALES									
	1982		1981		PERCENT CHANGE		YOUR DATA			
	$	UNITS	$	UNITS	$	UNITS				
ADULT HARDBOUND	248661	39838	279989	49854	-11.2	-20.1				
ADULT PAPERBOUND	130983	42375	109259	42950	19.9	-1.3				
JUVENILE HARDBOUND	74967	35859	77702	32787	-3.5	9.4				
JUVENILE PAPERBOUND	22819	28712	16644	13270	37.1	116.4				
BIBLES, TESTAMENTS, HYMNALS & PRAYERBOOKS	6702	786	7044	901	-4.9	-12.8				
OTHER RELIGIOUS	11278	2538	9455	2503	19.3	1.4				
OTHER	6393	6068	6540	5456	-2.2	11.2				
TOTAL	501803	156175	506633	147722	-1.0	5.7				

	1982 PERCENT RETURNS TO GROSS									
	DOLLARS			UNITS			YOUR DATA			
	AVERAGE	MID-RANGE		AVERAGE	MID-RANGE					
ADULT HARDBOUND	24.9	15.0 TO	27.0	22.9	15.2 TO	30.3				
ADULT PAPERBOUND	18.6	12.5 TO	21.1	19.7	12.5 TO	21.1				
JUVENILE HARDBOUND	9.6	8.1 TO	12.0	6.9	7.1 TO	12.0				
JUVENILE PAPERBOUND	8.4	8.5 TO	14.2	5.8	8.9 TO	18.3				
BIBLES, TESTAMENTS, HYMNALS & PRAYERBOOKS	5.0	3.1 TO	10.9	4.8	2.2 TO	6.1				
OTHER RELIGIOUS	14.1	7.9 TO	14.9	11.7	3.2 TO	14.5				
OTHER	0.8			0.2						
TOTAL	19.9	13.5 TO	24.2	14.8	13.1 TO	21.2				

Continued on page A-6

TABLE A2b—TRADE BOOK SALES BY TYPE OF BOOK

(continued from page A-5)

	DOLLARS PER UNIT NET SALES							
	1982		1981		YOUR DATA			
	$-AVG	$-RANGE-AVG	$-AVG	$-RANGE-AVG				
ADULT HARDBOUND	6.24	3.77 TO 40.21	5.62	3.44 TO 35.24				
ADULT PAPERBOUND	3.09	2.34 TO 55.50	2.54	1.33 TO 42.95				
JUVENILE HARDBOUND	2.09	1.16 TO 5.63	2.37	1.38 TO 5.02				
JUVENILE PAPERBOUND	0.79	0.52 TO 42.00	1.25	0.83 TO 4.16				
BIBLES, TESTAMENTS, HYMNALS & PRAYERBOOKS	8.53	1.38 TO 13.62	7.82	1.36 TO 14.04				
OTHER RELIGIOUS	4.44	0.22 TO 9.23	3.78	0.22 TO 9.64				
OTHER	1.05	0.58 TO 4.65	1.20	0.63 TO 4.64				
TOTAL	3.21	1.71 TO 42.39	3.43	2.29 TO 37.62				

	1981 PERCENT RETURNS TO GROSS							
	DOLLARS		UNITS		YOUR DATA			
	AVERAGE	MID-RANGE	AVERAGE	MID-RANGE				
ADULT HARDBOUND	21.6	13.8 TO 26.7	19.4	12.8 TO 25.7				
ADULT PAPERBOUND	16.0	13.0 TO 17.3	16.1	13.1 TO 18.5				
JUVENILE HARDBOUND	8.5	6.2 TO 10.8	7.4	6.2 TO 10.8				
JUVENILE PAPERBOUND	6.9	4.0 TO 9.8	6.3	3.5 TO 9.9				
BIBLES, TESTAMENTS, HYMNALS & PRAYERBOOKS	4.9	4.7 TO 9.2	5.3	3.8 TO 9.2				
OTHER RELIGIOUS	17.0	6.2 TO 18.5	13.8	13.9 TO 15.8				
OTHER	11.0		1.4					
TOTAL	17.8	12.3 TO 22.6	14.1	12.6 TO 21.8				

Note that the ranges for dollars per unit net sales in **Table A2b** are **ranges of averages** reported by participating publishers.

TABLE A3—DOMESTIC NET TRADE BOOK SALES BY TYPE OF CUSTOMER

THOUSANDS OF DOLLARS - AS REPORTED BY 23 PUBLISHERS

	ALL SALES		ADULT HARDBOUND		ADULT PAPERBOUND		YOUR DATA			
	$	PCT OF TOTAL	$	PCT OF TOTAL	$	PCT OF TOTAL				
BOOKSTORES (TOTAL)	283750	63.4	123263	60.3	70246	66.5				
GENERAL	217575	59.1	96995	58.3	47802	60.0				
COLLEGE	10134	2.8	2720	1.6	4965	6.2				
RELIGIOUS	4340	1.2	62	0.0	1	0.0				
PAPERBACK	1286	0.3	489	0.3	209	0.3				
UNSPECIFIED	50443		22997		17269					
WHOLESALERS	97321	21.8	47550	23.3	16209	15.3				
PREBINDERS	323	0.1	0	0.0	0	0.0				
LIBRARIES & INSTITUTIONS (TOTAL)	23639	5.3	11423	5.6	6941	6.6				
PUBLIC LIBRARIES	2495	1.0	1007	1.0	534	0.8				
COLLEGES & UNIVS.	4976	2.0	2276	2.2	2104	3.1				
SCHOOLS	1958	0.8	736	0.7	539	0.8				
OTHER	3990	1.6	1745	1.7	1255	1.9				
UNSPECIFIED	10220		5658		2509					
MASS MARKET OUTLETS	6425	1.4	2376	1.2	2041	1.9				
SPECIAL SALES	24489	5.5	15341	7.5	6225	5.9				
DIRECT TO CONSUMER	11855	2.6	4472	2.2	3939	3.7				
TOTAL	447803	100.0	204425	100.0	105601	100.0				

	JUVENILE HARDBOUND		JUVENILE PAPERBOUND		RELIGIOUS		YOUR DATA			
	$	PCT OF TOTAL	$	PCT OF TOTAL	$	PCT OF TOTAL				
BOOKSTORES (TOTAL)	39430	69.2	19682	71.6	14665	61.4				
GENERAL	36820	67.4	18552	68.9	7090	35.9				
COLLEGE	110	0.2	50	0.2	1435	7.3				
RELIGIOUS	711	1.3	187	0.7	3379	17.1				
PAPERBACK	88	0.2	281	1.0	221	1.1				
UNSPECIFIED	1701		612		2540					
WHOLESALERS	13486	23.7	5339	19.4	5868	24.6				
PREBINDERS	229	0.4	94	0.3	0	0.0				
LIBRARIES & INSTITUTIONS (TOTAL)	2197	3.9	495	1.8	2093	8.8				
PUBLIC LIBRARIES	173	0.8	15	0.1	766	3.7				
COLLEGES & UNIVS.	19	0.1	5	0.0	572	2.7				
SCHOOLS	486	2.1	58	0.2	67	0.3				
OTHER	236	1.0	320	1.5	434	2.1				
UNSPECIFIED	1283		97		254					
MASS MARKET OUTLETS	300	0.5	1105	4.0	65	0.3				
SPECIAL SALES	1201	2.1	1047	3.8	617	2.6				
DIRECT TO CONSUMER	213	0.4	22	0.1	559	2.3				
TOTAL	57056	100.0	27784	100.0	23867	100.0				

In **Table A3**, as in other succeeding tables the data appearing in the column headed "All Sales" does **not** represent a total of the items shown horizontally in the remaining columns. Some reporting publishers have provided breakdowns of sales by product, summarized in the detail columns, others have not. However, all sales reported, whether detailed in other columns or not, are included in the "All Sales" column.

The "percentage of total" shown represents the portion of sales in a product category marketed to the customer type listed in the stub.

TABLE A4—NET TRADE BOOK SALES BY GEOGRAPHICAL LOCATION

THOUSANDS OF DOLLARS - AS REPORTED BY 28 PUBLISHERS

	ALL SALES		ADULT HARDBOUND		ADULT PAPERBOUND		YOUR DATA			
	$	PCT OF TOTAL	$	PCT OF TOTAL	$	PCT OF TOTAL				
UNITED STATES	511599	95.0	222550	94.0	122796	95.4				
CANADA	11746	2.2	6086	2.6	2046	1.6				
FOREIGN (TOTAL)	15324	2.8	8026	3.4	3828	3.0				
LATIN AMERICA	470	0.2	187	0.2	60	0.1				
AUSTRALIA & N.ZEALAND	1069	0.4	252	0.2	142	0.3				
ASIA	3014	1.2	2071	1.8	610	1.4				
UNITED KINGDOM	1265	0.5	523	0.5	247	0.5				
CONTINENTAL EUROPE	933	0.4	447	0.4	209	0.5				
AFRICA, NEAR & MIDDLE EAST	504	0.2	325	0.3	70	0.2				
UNSPECIFIED	8069		4221		2490					
TOTAL	538669	100.0	236662	100.0	128670	100.0				

	JUVENILE HARDBOUND		JUVENILE PAPERBOUND		RELIGIOUS		YOUR DATA			
	$	PCT OF TOTAL	$	PCT OF TOTAL	$	PCT OF TOTAL				
UNITED STATES	68985	95.4	29908	96.8	18863	98.2				
CANADA	2267	3.1	676	2.2	167	0.9				
FOREIGN (TOTAL)	1058	1.5	298	1.0	187	1.0				
LATIN AMERICA	7	0.2	1	0.2	14	0.1				
AUSTRALIA & N.ZEALAND	12	0.3	2	0.3	31	0.2				
ASIA	8	0.2	1	0.2	31	0.2				
UNITED KINGDOM	16	0.5	2	0.3	71	0.4				
CONTINENTAL EUROPE	6	0.2	0	0.0	15	0.1				
AFRICA, NEAR & MIDDLE EAST	3	0.1	0	0.0	23	0.1				
UNSPECIFIED	1006		292		2					
TOTAL	72310	100.0	30882	100.0	19217	100.0				

*Note that two publishers indicated their Canadian data is reported with the U.S., and one publisher indicated its Canadian data is reported with the Foreign.

Operating data of Trade and Religious Publishers is reported in two sections. The first section, Tables A5 to A11, provides some breakdown by type of book; the second section, Tables A12 to A18, analyzes the data by size of publisher.

Tables A5 and A12 are summary tables, offering composite income statements of the reporting publishers. The remaining tables detail specific expense areas.

Publishers, while asked to provide sales data on a calendar year basis, were given the otion to furnish operating information on a fiscal year basis. 7 publishers exercised this option.

The months terminating their reporting year are listed below, together with the number of publishers for each period:

March - 2	September - 1	November - 1
April - 2	October - 1	

As noted in a similar comment for Table A3, the column headed "All Publishers" in Table A5, does **not** represent a total of the items shown horizontally in the remaining columns. Some reporting publishers have provided breakdowns of operating data by product line, summarized in the detail columns, while others have not. However, all data reported, whether detailed in other columns or not, are included in the "All Publishers" column.

TABLE A5—OPERATING DATA OF TRADE BOOK PUBLISHERS—BY TYPE OF BOOK

THOUSANDS OF DOLLARS - AS REPORTED BY 27 PUBLISHERS

	ALL PUBLISHERS			YOUR DATA			
	$	PERCENT OF NET SALES					
		AVERAGE	MID-RANGE				
GROSS SALES	588670	122.5	113.5 TO 127.1				
RETURNS AND ALLOWANCES	108242	22.5	13.5 TO 27.1				
NET SALES	480428	100.0	100.0 TO 100.0				
COST OF SALES							
-MANUFACTURING	194124	40.4	33.5 TO 46.5				
ROYALTIES	76254	15.9	8.5 TO 17.8				
TOTAL COST OF SALES	270377	56.3	47.4 TO 60.9				
GROSS MARGIN ON SALES	210051	43.7	39.1 TO 52.6				
OTHER INCOME	51340	10.7	2.9 TO 14.3				
OPERATING EXPENSE							
EDITORIAL	28758	6.0	4.6 TO 7.6				
PRODUCTION	9747	2.0	1.4 TO 2.8				
MARKETING	77355	16.1	14.0 TO 19.6				
FULFILLMENT	56344	11.7	7.9 TO 13.1				
GENERAL & ADMIN.	69646	14.5	11.0 TO 16.9				
TOTAL OPERATING EXPENSE	241850	50.3	44.5 TO 57.7				
NET INCOME FROM OPERATIONS	19541	4.1	-3.3 TO 16.6				

Continued on page A-10

TABLE A5—OPERATING DATA OF TRADE BOOK PUBLISHERS—BY TYPE OF BOOK

(continued from page A-9)

	ADULT HARDBOUND			ADULT PAPERBOUND		
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES	
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE
GROSS SALES	259439	129.6	117.3 TO 133.6	107571	117.2	111.5 TO 120.1
RETURNS AND ALLOWANCES	59185	29.6	17.3 TO 33.6	15813	17.2	11.5 TO 20.1
NET SALES	200254	100.0	100.0 TO 100.0	91758	100.0	100.0 TO 100.0
COST OF SALES						
MANUFACTURING	81441	40.7	33.2 TO 45.7	33982	37.0	32.9 TO 40.4
ROYALTIES	39867	19.9	12.2 TO 23.6	13759	15.0	9.8 TO 18.2
TOTAL COST OF SALES	121308	60.6	47.4 TO 69.9	47741	52.0	46.3 TO 54.0
GROSS MARGIN ON SALES	78946	39.4	30.1 TO 52.6	44017	48.0	46.0 TO 53.7
OTHER INCOME	31457	15.7	6.0 TO 20.8	4948	5.4	0.5 TO 10.4
OPERATING EXPENSE						
EDITORIAL	14689	7.3	5.3 TO 9.7	4643	5.1	3.1 TO 7.7
PRODUCTION	4356	2.2	1.6 TO 3.1	1857	2.0	1.4 TO 2.8
MARKETING	35647	17.8	15.2 TO 19.1	14024	15.3	12.6 TO 18.6
FULFILLMENT	23819	11.9	6.1 TO 13.6	12024	13.1	8.4 TO 19.4
GENERAL & ADMIN.	26946	13.5	8.9 TO 19.0	14461	15.8	12.6 TO 22.0
TOTAL OPERATING EXPENSE	105457	52.7	47.5 TO 60.8	47009	51.2	43.9 TO 63.5
NET INCOME FROM OPERATIONS	4947	2.5	-8.7 TO 22.9	1956	2.1	-16.6 TO 17.0

	JUVENILE			RELIGIOUS		
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES	
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE
GROSS SALES	106611	110.0	108.3 TO 113.5	25659	128.5	110.6 TO 158.6
RETURNS AND ALLOWANCES	9710	10.0	8.3 TO 13.5	5686	28.5	10.6 TO 58.6
NET SALES	96901	100.0	100.0 TO 100.0	19973	100.0	100.0 TO 100.0
COST OF SALES						
MANUFACTURING	36920	38.1	34.5 TO 46.9	8614	43.1	30.8 TO 53.7
ROYALTIES	12638	13.0	12.6 TO 17.4	2126	10.6	6.9 TO 14.6
TOTAL COST OF SALES	49558	51.1	47.4 TO 62.3	10740	53.8	43.6 TO 62.4
GROSS MARGIN ON SALES	47343	48.9	37.7 TO 52.6	9233	46.2	37.6 TO 56.4
OTHER INCOME	7564	7.8	4.3 TO 10.3	543	2.7	0.6 TO 8.7
OPERATING EXPENSE						
EDITORIAL	4646	4.8	4.3 TO 8.0	836	4.2	2.6 TO 8.0
PRODUCTION	1361	1.4	1.6 TO 2.7	459	2.3	2.1 TO 2.9
MARKETING	12798	13.2	12.2 TO 17.6	3174	15.9	12.6 TO 21.0
FULFILLMENT	11645	12.0	9.2 TO 17.1	2188	11.0	8.0 TO 13.5
GENERAL & ADMIN.	14631	15.1	11.9 TO 20.3	2747	13.8	10.5 TO 27.9
TOTAL OPERATING EXPENSE	45082	46.5	39.8 TO 68.9	9404	47.1	39.9 TO 69.1
NET INCOME FROM OPERATIONS	9825	10.1	-11.9 TO 16.5	373	1.9	-8.6 TO 5.4

TABLE A6—MANUFACTURING AND ROYALTY EXPENSE—BY TYPE OF BOOK

THOUSANDS OF DOLLARS - AS REPORTED BY 20 TRADE BOOK PUBLISHERS
WITH TOTAL NET SALES OF $368,794,000

	ALL PUBLISHERS		ADULT HARDBOUND		ADULT PAPERBOUND		JUVENILE		RELIGIOUS	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
BEGINNING INVENTORY	112162	30.4	42557	29.4	16088	21.7	23318	31.1	3566	30.4
PURCHASES (TOTAL)	146985	39.9	57974	40.0	28819	38.9	27683	36.9	5217	44.5
PLANT COSTS	21204	6.2	9618	7.1	3854	5.6	3545	5.1	414	3.6
PAPER, PRINTING & BINDING	115926	33.7	44414	32.9	23085	33.4	22309	31.8	4742	40.9
UNSPECIFIED	9855		3944		1881		1828		60	
COST OF FREE BOOKS	2701	0.7	1133	0.8	536	0.7	342	0.5	62	0.5
WRITE DOWNS	11791	3.2	5895	4.1	2082	2.8	2106	2.8	150	1.3
ENDING INVENTORY AFTER WRITE DOWNS	109910	29.8	41096	28.4	17383	23.5	23292	31.0	3151	26.9
TOTAL MANUFACTURING EXP.	146536	39.7	58303	40.3	26988	36.4	27367	36.5	5569	47.5

THOUSANDS OF DOLLARS - AS REPORTED BY 22 TRADE BOOK PUBLISHERS
WITH TOTAL NET SALES OF $425,325,000

	ALL PUBLISHERS		ADULT HARDBOUND		ADULT PAPERBOUND		JUVENILE		RELIGIOUS	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
ROYALTIES PAID	58701	14.1	29808	16.2	10257	13.4	11094	13.4	1872	13.2
FEES IN LIEU OF ROYALTIES	102	0.0	0	0.0	0	0.0	0	0.0	0	0.0
ADVANCES WRITTEN OFF	10516	2.5	7885	4.3	1895	2.5	45	0.1	69	0.5
TOTAL ROYALTIES	69319	16.6	37693	20.5	12152	15.9	11139	13.5	1941	13.7

The composite manufacturing cost figure in Table A6 includes data that reflect varying treatments of plant costs. Since a levelling effect takes place where the data are consolidated, the possibility of distortion is minimized. Nevertheless, a publisher who compares his own data with those in the survey should bear in mind that the inventory and purchase figures shown represent a mix that includes plant costs being written off, plant costs being amortized, and plant costs that have been inventoried.

To place the survey data in perspective, the practices of some of the participating publishers, together with the net sales and manufacturing cost figures related to each practice, are shown below.

Although the group of publishers reporting plant cost treatment is not identical to that whose manufacturing costs is analyzed in Table A6, there is sufficient overlap and similarity to make the two groups comparable.

Treatment of Plant Costs	Number of Publishers	Net Sales For Group	Mfg. Cost For Group
Written off as incurred	4	$63.5 million	$22.8 million
Written off on publication	6	$174.1 million	$76.3 million
Written off in year of publication	2	$23.9 million	$10.6 million
Written into inventory	3	$43.9 million	$18.2 million
Amortized (1-5 years)	4	$34.6 million	$15.4 million

In addition to providing operating data on royalties reported in Table A6, publishers were asked to report the level or royalty advances carried on their balance sheets at reporting year end. A total of 18 publishers with combined net sales of $351.0 million responded, reported a total aggregate advance of $37.9 million (10.8% of net sales). Of these publishers, 10 reported Adult Hardcover sales of $137.5 million and advances on Adult Hardcover titles of $22.6 million ($16.4% of net sales). 7 publishers reported Adult Paperbound sales of $55.2 million, and advanced on Adult Paperbound titles of $1.6 million (2.9% of net sales). 12 Juvenile publishers, with net sales of $73.5 million, reported advances of $3.4 million (4.6% on net sales). Publishers responding to Religious and unspecified categories did not provide enough data to present.

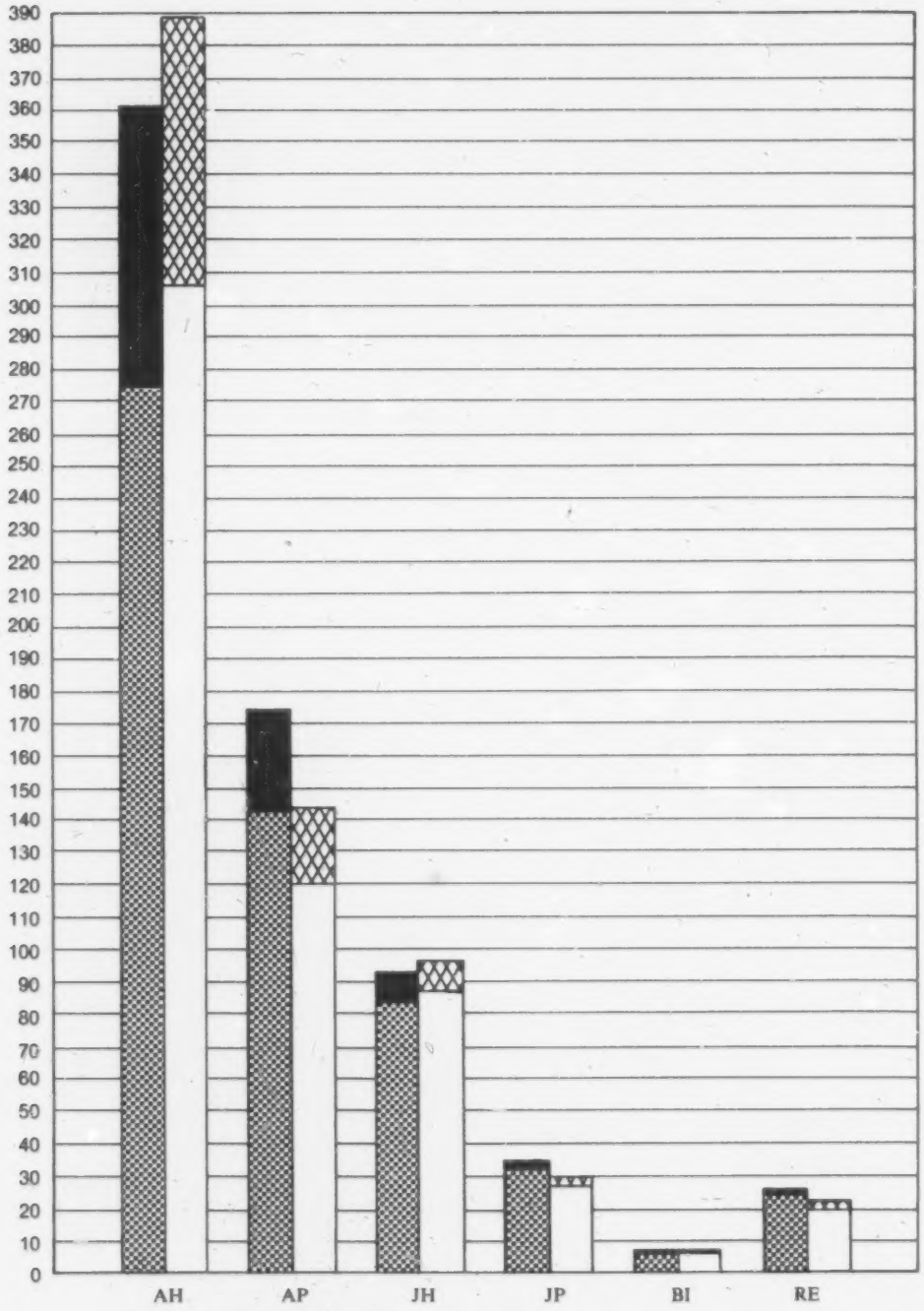
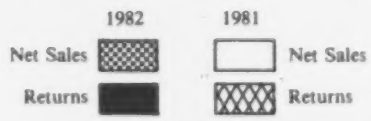


FIGURE 6 - 1982 AND 1981 NET SALES AND RETURNS OF TRADE AND RELIGIOUS BOOKS



As reported by 27 Publishers (See Table A2a)

Key to Figure 6
AH Adult Hardbound
AP Adult Paperbound
JH Juvenile Hardbound
JP Juvenile Paperbound
BI Bibles, Etc.
RE Religious and Other

TABLE A7—OTHER PUBLISHING INCOME—BY TYPE OF BOOK

THOUSANDS OF DOLLARS

	9 PUBLISHERS WITH NET SALES OF $218,530,000						2 PUBLISHERS WITH NET SALES -- $47,846,000	
	TOTAL INCOME		AUTHORS' SHARE		PUBL. SHARE		PUBL. SH. ONLY	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
SUBSIDIARY RIGHTS (TOTL)	47810	21.9	25363	12.6	22447	10.3	3590	7.5
REPRINT - HARDBOUND	4120	1.9	1914	1.0	2206	1.0	0	0.0
REPRINT - PAPERBOUND	17225	7.9	9774	4.9	7452	3.4	2155	4.5
BOOK CLUB	14137	6.5	6919	3.4	7220	3.3	958	2.0
PERMISSIONS	602	0.3	332	0.2	271	0.1	166	0.3
FOREIGN & TRANSLATION	6762	3.1	4617	2.3	2145	1.0	231	0.5
SERIAL, DIGEST & SYNDICATION	707	0.3	374	0.2	333	0.2	40	0.1
OTHER	4257	1.9	1435	0.7	2820	1.3	40	0.1
GENERAL	4418	2.0	198	0.1	4221	1.9	1335	2.8
TOTAL OTHER INCOME	52228	23.9	25560	12.7	26668	12.2	4925	10.3

7 PUBLISHERS WITH NET SALES OF $202,082,000

	ALL PUBLISHERS		ADULT HARDBOUND		ADULT PAPERBOUND		JUVENILE		RELIGIOUS	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
SUBSIDIARY RIGHTS (TOTL)	45299	22.5	31753	29.7	4456	29.8	8496	17.1	593	12.5
REPRINT - HARDBOUND	3308	1.6	2993	2.8	100	0.7	210	0.4	5	0.1
REPRINT - PAPERBOUND	17204	8.5	13852	13.0	2209	14.8	848	1.7	295	6.2
BOOK CLUB	13249	6.6	8442	7.9	768	5.1	3929	7.9	111	2.3
PERMISSIONS	602	0.3	477	0.4	25	0.2	84	0.2	16	0.3
FOREIGN & TRANSLATION	6131	3.0	3570	3.3	813	5.4	1684	3.4	64	1.4
SERIAL, DIGEST & SYNDICATION	688	0.3	555	0.5	99	0.7	9	0.0	25	0.5
OTHER	4116	2.0	1865	1.7	443	3.0	1731	3.5	77	1.6
GENERAL	4398	2.2	3265	3.1	913	6.1	221	0.4	0	0.0
TOTAL OTHER PUBL. INCOME	49697	24.6	35018	32.8	5370	35.9	8717	17.6	593	12.5
AUTHORS' SHARE	25413	12.6	18419	17.3	2471	16.5	4213	8.5	310	6.6
PUBLISHER'S SHARE	24285	12.0	16598	15.5	2899	19.4	4505	9.1	283	6.0

In **Table A7**, publishers are asked to report **all** subsidiary income and to show authors' shares and publishers' shares separately. As some respondents are unable to comply with some details of the request, data is reported here in three ways: in the upper section data is summarized **by type of income** for 9 publishers who are able to separate authors' shares from their own, as well as (in the right-hand panel), for 2 other publishers who are able to report only their own shares. In the lower section data is summarized **by type of book** for 7 publishers reporting both authors and their own.

TABLE A8—EDITORIAL AND PRODUCTION EXPENSE—BY TYPE OF BOOK

THOUSANDS OF DOLLARS - AS REPORTED BY 25 TRADE BOOK PUBLISHERS WITH TOTAL NET SALES OF $473,696,000

	ALL PUBLISHERS		ADULT HARDBOUND		ADULT PAPERBOUND		JUVENILE		RELIGIOUS	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
EDITORIAL EXPENSE										
SALARIES	19145	4.0	9759	4.9	2763	3.3	2991	3.4	574	2.9
OUTSIDE EDITORIAL EXP	2698	0.6	1507	0.8	496	0.6	362	0.4	86	0.4
TRAVEL & ENTERTAINMNT	1867	0.4	937	0.5	293	0.3	201	0.2	73	0.4
OTHER	4248	0.9	2310	1.2	842	1.0	716	0.8	102	0.5
TOTAL EDITORIAL EXPENSE	27958	5.9	14513	7.4	4395	5.2	4271	4.9	836	4.2

THOUSANDS OF DOLLARS - AS REPORTED BY 23 TRADE BOOK PUBLISHERS WITH TOTAL NET SALES OF $448,570,000

	ALL PUBLISHERS		ADULT HARDBOUND		ADULT PAPERBOUND		JUVENILE		RELIGIOUS	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
PRODUCTION EXPENSE										
SALARIES	7068	1.6	3146	1.7	1153	1.4	1018	1.1	333	1.7
OUTSIDE PRODUCT'N EXP	309	0.1	127	0.1	24	0.0	12	0.0	37	0.2
OTHER	2017	0.4	941	0.5	471	0.6	330	0.4	89	0.4
TOTAL PRODUCTION EXPENSE	9394	2.1	4213	2.3	1648	2.0	1359	1.5	459	2.3

TABLE A9—MARKETING EXPENSE—BY TYPE OF BOOK

THOUSANDS OF DOLLARS - AS REPORTED BY 25 TRADE BOOK PUBLISHERS
WITH TOTAL NET SALES OF $463,438,000

	ALL PUBLISHERS		ADULT HARDBOUND		ADULT PAPERBOUND		JUVENILE		RELIGIOUS	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
SELLING EXPENSE										
SALESMEN'S SALARIES & COMMISSIONS	13656	2.9	6237	3.2	2367	2.8	2780	3.0	388	1.9
SALESMAN'S TRAVEL & ENTERTAINMENT	4007	0.9	1841	0.9	750	0.9	1017	1.1	184	0.9
DEPARTMENTAL SALARIES	5238	1.1	2318	1.2	1060	1.3	583	0.6	265	1.3
DEPARTMENTAL TRAVEL & ENTERTAINMENT	1213	0.3	442	0.2	239	0.3	241	0.3	55	0.3
OTHER	7071	1.5	3322	1.7	1353	1.6	1360	1.4	243	1.2
TOTAL SELLING EXPENSE	31186	6.7	14160	7.3	5768	6.9	5980	6.4	1136	5.7
PROMOTION										
DEPARTMENTAL SALARIES	6107	1.3	2659	1.4	999	1.2	845	0.9	398	2.0
SPACE ADVERTISING	15682	3.4	8501	4.4	2282	2.7	1878	2.0	619	3.1
CATALOGS AND TRADE ADVERTISING	4503	1.0	1707	0.9	695	0.8	848	0.9	456	2.3
DIRECT MAIL	2020	0.4	451	0.2	219	0.3	482	0.5	38	0.2
PUBLICITY	4025	0.9	1889	1.0	701	0.8	703	0.7	132	0.7
FREE COPIES	4284	0.9	1836	0.9	832	1.0	768	0.8	75	0.4
EXHIBITS	1419	0.3	569	0.3	243	0.3	274	0.3	58	0.3
OTHER	5529	1.2	2917	1.5	1023	1.2	633	0.7	263	1.3
TOTAL PROMOTION EXPENSE	43569	9.4	20528	10.5	6993	8.4	6431	6.8	2039	10.2
TOTAL MARKETING EXPENSE	74756	16.1	34688	17.8	12761	15.3	12411	13.2	3175	15.9

TABLE A10—FULFILLMENT EXPENSE—BY TYPE OF BOOK

THOUSANDS OF DOLLARS

13 PUBLISHERS WITH NET SALES OF $352,544,000 -- INTERNAL FACILITIES	ALL PUBLISHERS		ADULT HARDBOUND		ADULT PAPERBOUND		JUVENILE		RELIGIOUS	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
ORDER PROCESSING										
SALARIES	8227	2.3	4163	2.5	1981	2.6	1425	1.8	409	2.5
EDP/SYSTEMS EXPENSE (DIRECT OR ALLOC.)	5839	1.7	3103	1.9	1212	1.6	1208	1.5	156	1.0
EQUIPMENT & SUPPLIES	1873	0.5	927	0.6	471	0.6	349	0.4	99	0.6
TOTAL ORDER PROCESSING	15939	4.5	8193	4.9	3664	4.7	2983	3.8	663	4.1
SHIPPING & WAREHOUSING										
SALARIES	12355	3.5	5455	3.3	3421	4.4	2700	3.4	481	3.0
OCCUPANCY	5269	1.5	2576	1.5	1231	1.6	1218	1.5	154	0.9
EQUIPMENT & SUPPLIES	3585	1.0	1631	1.0	918	1.2	776	1.0	205	1.3
TRANSPORTATION CHRGES	6801	1.9	3129	1.9	1650	2.1	1674	2.1	261	1.6
TOTAL SHIPPING AND WAREHOUSING	28011	7.9	12790	7.7	7220	9.3	6368	8.1	1103	6.8
TOTAL FULFILLMENT EXP. OF PUBLISHERS UTILIZING INTERNAL FACILITIES	43950	12.5	20983	12.6	10884	14.0	9351	11.8	1766	10.8

In addition to the data detailed in **Table A10**, 7 publishers with net sales of $62.1 million reported utilizing combinations of internal and external facilities in handling fulfillment. Their combined order processing costs were $2.6 million (4.2% of net sales) and their combined shipping and warehousing expenses were $4.3 million (6.9% of net sales) for a total combined fulfillment expense of $6.9 million or 11.1% of net sales.

Data on external fulfillment expense only was insufficiently reported.

TABLE A11—GENERAL AND ADMINISTRATIVE EXPENSE—BY TYPE OF BOOK

THOUSANDS OF DOLLARS - AS REPORTED BY 21 TRADE BOOK PUBLISHERS
WITH TOTAL NET SALES OF $427,766,000

	ALL PUBLISHERS		ADULT HARDBOUND		ADULT PAPERBOUND		JUVENILE		RELIGIOUS	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
MANAGEMENT SALARIES	6355	1.5	2815	1.5	1004	1.3	1499	1.7	235	1.7
ACCOUNTING SALARIES	5403	1.3	2047	1.1	1188	1.6	1138	1.3	223	1.1
GENERAL OFFICE SALARIES (EXC. FULFILLMENT)	5156	1.2	2173	1.2	1214	1.6	1065	1.2	206	1.0
GENERAL TRAVEL AND ENTERTAINMENT	746	0.2	278	0.1	165	0.2	157	0.2	35	0.2
EDP/SYSTEMS EXPENSE (DIRECT OR ALLOC.)	2626	0.6	1019	0.5	424	0.6	732	0.8	217	1.1
OCCUPANCY EXPENSE (EXC. WAREHOUSING)	9690	2.3	4042	2.2	1922	2.5	2442	2.7	507	2.6
EMPLOYEE BENEFITS (TOTL)	15954	3.7	6433	3.4	3462	4.6	3583	4.0	712	3.6
PENSIONS	2620	0.6	953	0.5	666	0.9	433	0.5	247	1.2
DEFERRED PROFIT SHAR.	2060	0.5	967	0.5	415	0.5	664	0.7	14	0.1
HOSPITAL AND GROUP INSURANCE	4231	1.0	2044	1.1	941	1.2	806	0.9	155	0.8
PAYROLL TAXES	5223	1.2	2189	1.2	1265	1.7	1098	1.2	270	1.4
OTHER	747	0.2	280	0.1	175	0.2	185	0.2	26	0.1
UNSPECIFIED	1073		0		0		397		0	
OTHER TAXES (EXCEPT INC. & PAYROLL TAXES)	850	0.2	351	0.2	150	0.2	249	0.3	19	0.1
PERSONAL PROP. TAXES	314	0.1	136	0.1	72	0.1	77	0.1	8	0.0
ALL OTHER	528	0.1	215	0.1	79	0.1	172	0.2	11	0.1
UNSPECIFIED	8		0		0		0		0	
OTHER	11902	2.8	4498	2.4	2016	2.7	1519	1.7	531	2.7
TOTAL GENERAL & ADMINISTRATIVE EXPENSE	58682	13.7	23656	12.6	11544	15.5	12382	13.9	2683	13.6

TABLE A12—OPERATING DATA OF TRADE PUBLISHERS—BY SIZE OF PUBLISHER

	12 PUBLISHERS WITH NET SALES $10 TO $35 MILLION			3 PUBLISHERS WITH NET SALES ABOVE $35 MILLION		
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES	
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE
GROSS SALES	256080	123.1	115.1 TO 130.6	247598	122.4	120.5 TO 127.1
RETURNS AND ALLOWANCES	48058	23.1	15.1 TO 30.6	45230	22.4	20.5 TO 27.1
NET SALES	208022	100.0	100.0 TO 100.0	202368	100.0	100.0 TO 100.0
COST OF SALES						
MANUFACTURING	86655	41.7	38.6 TO 47.3	77959	38.5	30.0 TO 44.9
ROYALTIES	29768	14.3	9.1 TO 18.0	38941	19.2	15.8 TO 27.6
TOTAL COST OF SALES	116422	56.0	48.6 TO 61.8	116900	57.8	47.9 TO 72.5
GROSS MARGIN ON SALES	91600	44.0	38.2 TO 51.4	85468	42.2	27.5 TO 52.1
OTHER INCOME	21175	10.2	5.7 TO 10.5	24992	12.3	10.4 TO 15.0
OPERATING EXPENSE						
EDITORIAL	11632	5.6	4.7 TO 6.0	12556	6.2	4.6 TO 7.2
PRODUCTION	4504	2.2	1.8 TO 2.8	4065	2.0	1.6 TO 2.4
MARKETING	30693	14.8	12.4 TO 16.9	33344	16.5	14.0 TO 23.0
FULFILLMENT	22059	10.6	7.8 TO 10.4	25523	12.6	11.2 TO 14.7
GENERAL & ADMIN.	33025	15.9	11.4 TO 17.2	26145	12.9	8.9 TO 16.9
TOTAL OPERATING EXPENSE	101913	49.0	42.6 TO 52.7	101633	50.2	46.7 TO 56.3
NET INCOME FROM OPERATIONS	10862	5.2	-2.5 TO 20.5	8827	4.4	-13.5 TO 11.1

Continued on page A-18

TABLE A12—OPERATING DATA OF TRADE PUBLISHERS—BY SIZE OF PUBLISHERS

(continued from page A-17)

THOUSANDS OF DOLLARS - AS REPORTED BY 27 PUBLISHERS

	ALL PUBLISHERS			12 PUBLISHERS WITH NET SALES UNDER $10 MILLION		
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES	
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE
GROSS SALES	588670	122.5	113.5 TO 127.1	84992	121.4	110.8 TO 120.2
RETURNS AND ALLOWANCES	108242	22.5	13.5 TO 27.1	14954	21.4	10.8 TO 20.2
NET SALES	480428	100.0	100.0 TO 100.0	70038	100.0	100.0 TO 100.0
COST OF SALES						
MANUFACTURING	194124	40.4	33.5 TO 46.5	29510	42.1	31.0 TO 46.3
ROYALTIES	76254	15.9	8.5 TO 17.8	7545	10.8	7.5 TO 15.0
TOTAL COST OF SALES	270377	56.3	47.4 TO 60.9	37055	52.9	43.9 TO 59.5
GROSS MARGIN ON SALES	210051	43.7	39.1 TO 52.6	32983	47.1	40.5 TO 56.1
OTHER INCOME	51340	10.7	2.9 TO 14.3	5173	7.4	2.0 TO 19.6
OPERATING EXPENSE						
EDITORIAL	28758	6.0	4.6 TO 7.6	4570	6.5	4.6 TO 8.1
PRODUCTION	9747	2.0	1.4 TO 2.8	1178	1.7	0.8 TO 3.6
MARKETING	77355	16.1	14.0 TO 19.6	13318	19.0	14.1 TO 23.0
FULFILLMENT	56344	11.7	7.9 TO 13.1	8762	12.5	6.7 TO 14.1
GENERAL & ADMIN.	69646	14.5	11.0 TO 16.9	10476	15.0	10.1 TO 19.4
TOTAL OPERATING EXPENSE	241850	50.3	44.5 TO 57.7	38304	54.7	43.4 TO 64.8
NET INCOME FROM OPERATIONS	19541	4.1	-3.3 TO 16.6	-148	-0.2	-9.2 TO 22.2

TABLE A13—MANUFACTURING AND ROYALTY EXPENSE—BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 20 TRADE BOOK PUBLISHERS
WITH TOTAL NET SALES OF $368,794,000

	ALL PUBLISHERS		8 PUBLISHERS NET SALES UNDER $10 MILLION		10 PUBLISHERS NET SALES $10-$35 MILLION		2 PUBLISHERS NET SALES ABOVE $35 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
BEGINNING INVENTORY	112162	30.4	18503	41.6	52848	30.8	40811	26.7
PURCHASES (TOTAL)	146985	39.9	17306	38.9	73808	43.0	55871	36.6
PLANT COSTS	21204	6.2	2413	6.2	8846	5.7	9945	6.5
PAPER, PRINTING & BINDING	115926	33.7	12746	32.7	57254	37.3	45925	30.1
UNSPECIFIED	9855		2147		7708		0	
COST OF FREE BOOKS	2701	0.7	288	0.6	1591	0.9	822	0.5
WRITE DOWNS	11791	3.2	1395	3.1	5006	2.9	5390	3.5
ENDING INVENTORY AFTER WRITE DOWNS	109910	29.8	18340	41.2	51318	29.9	40252	26.4
TOTAL MANUFACTURING EXP.	146536	39.7	17181	38.7	73750	43.0	55608	36.4

THOUSANDS OF DOLLARS - AS REPORTED BY 22 TRADE BOOK PUBLISHERS
WITH TOTAL NET SALES OF $425,325,000

	ALL PUBLISHERS		10 PUBLISHERS NET SALES UNDER $10 MILLION		9 PUBLISHERS NET SALES $10-$35 MILLION		3 PUBLISHERS NET SALES ABOVE $35 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
ROYALTIES PAID	58701	14.1	4547	9.2	22520	13.6	31634	15.6
FEES IN LIEU OF ROYALTIES	102	0.0	0	0.0	102	0.1	0	0.0
ADVANCES WRITTEN OFF	10516	2.5	691	1.4	2518	1.5	7307	3.6
TOTAL ROYALTIES	69319	16.6	5238	10.6	25139	15.2	38941	19.2

TABLE A14—OTHER PUBLISHING INCOME—BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 7 TRADE BOOK PUBLISHERS
WITH TOTAL NET SALES OF $202,082,000

	ALL PUBLISHERS		2 PUBLISHERS NET SALES BELOW $10 MILLION		3 PUBLISHERS NET SALES $10-$35 MILLION		2 PUBLISHERS NET SALES ABOVE $35 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
SUBSIDIARY RIGHTS (TOTL)	45299	22.5	653	4.9	9551	22.9	35095	24.0
REPRINT - HARDBOUND	3308	1.6	0	0.0	2839	6.8	469	0.3
REPRINT - PAPERBOUND	17204	8.5	294	2.2	2673	6.4	14237	9.7
BOOK CLUB	13249	6.6	38	0.3	2406	5.8	10805	7.4
PERMISSIONS	602	0.3	0	0.0	178	0.4	424	0.3
FOREIGN & TRANSLATION	6131	3.0	222	1.7	965	2.3	4945	3.4
SERIAL, DIGEST & SYNDICATION	688	0.3	10	0.1	120	0.3	558	0.4
OTHER	4116	2.0	90	0.7	370	0.9	3656	2.5
GENERAL	4398	2.2	913	6.8	213	0.5	3272	2.2
TOTAL OTHER PUBL. INCOME	49697	24.6	1567	11.7	9764	23.4	38367	26.2
AUTHORS' SHARE	25413	12.6	286	2.1	5952	14.3	19175	13.1
PUBLISHER'S SHARE	24285	12.0	1281	9.5	3811	9.1	19192	13.1

Please refer also to text with **Table A7** on page A-14.

TABLE A15—EDITORIAL AND PRODUCTION EXPENSE—BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 25 TRADE BOOK PUBLISHERS
WITH TOTAL NET SALES OF $473,696,000

	ALL PUBLISHERS		10 PUBLISHERS NET SALES UNDER $10 MILLION		12 PUBLISHERS NET SALES $10-$35 MILLION		3 PUBLISHERS NET SALES ABOVE $35 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
EDITORIAL EXPENSE								
SALARIES	19145	4.0	2811	4.4	8721	4.2	7613	3.8
OUTSIDE EDITORIAL EXP	2698	0.6	255	0.4	996	0.5	1447	0.7
TRAVEL & ENTERTAINMNT	1867	0.4	278	0.4	901	0.4	688	0.3
OTHER	4248	0.9	426	0.7	1014	0.5	2807	1.4
TOTAL EDITORIAL EXPENSE	27958	5.9	3769	6.0	11633	5.6	12556	6.2

THOUSANDS OF DOLLARS - AS REPORTED BY 23 TRADE BOOK PUBLISHERS
WITH TOTAL NET SALES OF $448,570,000

	ALL PUBLISHERS		10 PUBLISHERS NET SALES UNDER $10 MILLION		10 PUBLISHERS NET SALES $10-$35 MILLION		3 PUBLISHERS NET SALES ABOVE $35 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
PRODUCTION EXPENSE								
SALARIES	7068	1.6	964	1.5	3155	1.7	2949	1.5
OUTSIDE PRODUCT'N EXP	309	0.1	2	0.0	160	0.1	147	0.1
OTHER	2017	0.4	212	0,3	836	0.5	968	0.5
TOTAL PRODUCTION EXPENSE	9394	2.1	1178	1.9	4152	2.3	4064	2.0

TABLE A16—MARKETING EXPENSE—BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 25 TRADE BOOK PUBLISHERS
WITH TOTAL NET SALES OF $463,438,000

	ALL PUBLISHERS		11 PUBLISHERS NET SALES UNDER $10 MILLION		11 PUBLISHERS NET SALES $10-$35 MILLION		3 PUBLISHERS NET SALES ABOVE $35 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
SELLING EXPENSE								
SALESMEN'S SALARIES & COMMISSIONS	13656	2.9	3650	5.6	5035	2.6	4970	2.5
SALESMEN'S TRAVEL & ENTERTAINMENT	4007	0.9	637	1.0	1838	0.9	1533	0.8
DEPARTMENTAL SALARIES	5238	1.1	865	1.3	1567	0.8	2807	1.4
DEPARTMENTAL TRAVEL & ENTERTAINMENT	1213	0.3	175	0.3	259	0.1	779	0.4
OTHER	7071	1.5	864	1.3	2439	1.2	3768	1.9
TOTAL SELLING EXPENSE	31186	6.7	6191	9.4	11139	5.7	13856	6.8
PROMOTION								
DEPARTMENTAL SALARIES	6107	1.3	1211	1.8	2386	1.2	2510	1.2
SPACE ADVERTISING	15682	3.4	1585	2.4	6315	3.2	7783	3.8
CATALOGS AND TRADE ADVERTISING	4503	1.0	995	1.5	2096	1.1	1413	0.7
DIRECT MAIL	2020	0.4	1159	1.8	505	0.3	355	0.2
PUBLICITY	4025	0.9	218	0.3	1451	0.7	2356	1.2
FREE COPIES	4284	0.9	347	0.5	2130	1.1	1807	0.9
EXHIBITS	1419	0.3	183	0.3	690	0.4	546	0.3
OTHER	5529	1.2	827	1.3	1986	1.0	2716	1.3
TOTAL PROMOTION EXPENSE	43569	9.4	6525	9.9	17558	9.0	19486	9.6
TOTAL MARKETING EXPENSE	74756	16.1	12716	19.4	28697	14.7	33342	16.5

TABLE A17—FULFILLMENT EXPENSE—BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS

13 PUBLISHERS WITH NET SALES OF $352,544,000 USING INTERNAL FACILITIES	ALL PUBLISHERS		3 PUBLISHERS NET SALES BELOW $10 MILLION		7 PUBLISHERS NET SALES $10-$35 MILLION		3 PUBLISHERS NET SALES ABOVE $35 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
ORDER PROCESSING								
SALARIES	8227	2.3	694	4.5	2756	2.0	4777	2.4
EDP/SYSTEMS EXPENSE (DIRECT OR ALLOC.)	5839	1.7	342	2.2	3142	2.3	2354	1.2
EQUIPMENT & SUPPLIES	1873	0.5	43	0.3	848	0.6	983	0.5
TOTAL ORDER PROCESSING	15939	4.5	1079	7.0	6747	5.0	8113	4.0
SHIPPING & WAREHOUSING								
SALARIES	12355	3.5	547	3.5	4348	3.2	7460	3.7
OCCUPANCY	5269	1.5	217	1.4	2122	1.6	2930	1.4
EQUIPMENT & SUPPLIES	3585	1.0	111	0.7	1488	1.1	1986	1.0
TRANSPORTATION CHRGES	6801	1.9	9	0.1	1760	1.3	5032	2.5
TOTAL SHIPPING AND WAREHOUSING	28011	7.9	884	5.7	9718	7.2	17410	8.6
TOTAL FULFILLMENT EXP. OF PUBLISHERS UTILIZING INTERNAL FACILITIES	43950	12.5	1963	12.7	16464	12.2	25523	12.6

THOUSANDS OF DOLLARS

7 PUBLISHERS WITH NET SALES OF $66,359,000 USING SPLIT FACILITIES	ALL PUBLISHERS		4 PUBLISHERS NET SALES BELOW $10 MILLION		3 PUBLISHERS NET SALES $10-$35 MILLION		0 PUBLISHERS NET SALES ABOVE $35 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
ORDER PROCESSING								
SALARIES	1341	2.0	890	3.9	451	1.0	0	0.0
EDP/SYSTEMS EXPENSE (DIRECT OR ALLOC.)	639	1.0	224	1.0	416	1.0	0	0.0
EQUIPMENT & SUPPLIES	276	0.4	236	1.0	40	0.1	0	0.0
TOTAL ORDER PROCESSING	2256	3.4	1350	5.9	906	2.1	0	0.0
SHIPPING & WAREHOUSING								
SALARIES	269	0.4	254	1.1	15	0.0	0	0.0
OCCUPANCY	59	0.1	59	0.3	0	0.0	0	0.0
EQUIPMENT & SUPPLIES	102	0.2	102	0.4	0	0.0	0	0.0
TRANSPORTATION CHRGES	139	0.2	139	0.6	0	0.0	0	0.0
TOTAL SHIPPING AND WAREHOUSING	569	0.9	554	2.4	15	0.0	0	0.0
TOTAL FULFILLMENT EXP. UTILIZING INTERNAL FACILITIES	2825	4.3	1904	8.4	921	2.1	0	0.0
ORDER PROCESSING	572	0.9	260	1.2	312	0.7	0	0.0
SHIPPING & WAREHOUSING	2721	4.1	1120	4.9	1601	3.7	0	0.0
TOTAL FULFILLMENT EXP. EMPLOYING OUTSIDE SERVICES	3293	5.0	1380	6.1	1913	4.4	0	0.0
TOTAL FULFILLMENT EXP.	6118	9.2	3283	14.4	2834	6.5	0	0.0

TABLE A18—GENERAL AND ADMINISTRATIVE EXPENSE—BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 21 TRADE BOOK PUBLISHERS
WITH TOTAL NET SALES OF $427,766,000

	ALL PUBLISHERS		8 PUBLISHERS PROFIT RANGE IN TOP 25 PERCENT		10 PUBLISHERS PROFIT RANGE IN MIDDLE 50 PERCENT		3 PUBLISHERS PROFIT RANGE IN BOTTOM 25 PERCENT	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
MANAGEMENT SALARIES	6355	1.5	1107	2.3	3441	1.9	1807	0.9
ACCOUNTING SALARIES	5403	1.3	463	1.0	2081	1.2	2859	1.4
GENERAL OFFICE SALARIES (EXC. FULFILLMENT)	5156	1.2	728	1.5	2054	1.2	2374	1.2
GENERAL TRAVEL AND ENTERTAINMENT	746	0.2	122	0.3	306	0.2	318	0.2
EDP/SYSTEMS EXPENSE (DIRECT OR ALLOC.)	2626	0.6	451	1.0	418	0.2	1757	0.9
OCCUPANCY EXPENSE (EXC. WAREHOUSING)	9690	2.3	1110	2.4	3622	2.0	4958	2.5
EMPLOYEE BENEFITS (TOTL)	15954	3.7	1565	3.3	6119	3.4	8270	4.1
PENSIONS	2620	0.6	385	0.8	1248	0.7	988	0.5
DEFERRED PROFIT SHAR.	2060	0.5	66	0.1	164	0.1	1830	0.9
HOSPITAL AND GROUP INSURANCE	4231	1.0	306	0.6	1814	1.0	2111	1.0
PAYROLL TAXES	5223	1.2	396	0.8	2058	1.2	2769	1.4
OTHER	747	0.2	16	0.0	158	0.1	573	0.3
UNSPECIFIED	1073		397		676		0	
OTHER TAXES (EXCEPT INC. & PAYROLL TAXES)	850	0.2	116	0.2	341	0.2	393	0.2
PERSONAL PROP. TAXES	314	0.1	42	0.1	88	0.1	184	0.1
ALL OTHER	528	0.1	74	0.1	245	0.1	208	0.1
UNSPECIFIED	8		0		8		0	
OTHER	11902	2.8	1060	2.2	7433	4.2	3409	1.7
TOTAL GENERAL & ADMINISTRATIVE EXPENSE	58682	13.7	6722	14.2	25814	14.6	26146	13.0

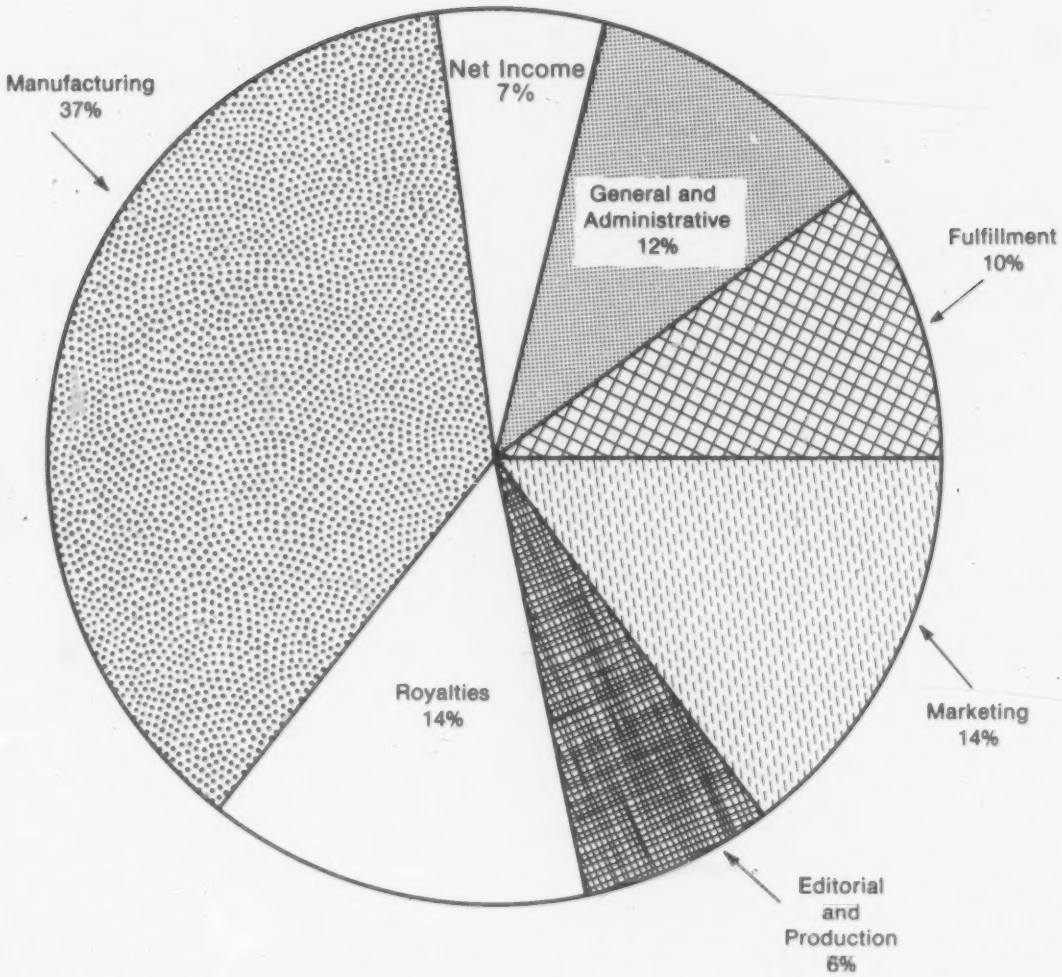


FIGURE 7-1982 DISPOSITION OF INCOME BY TRADE AND RELIGIOUS BOOK PUBLISHERS

Averages based on data reported in Tables A5 and A12
Income (100%) = Net Sales (90.3%) plus Other Income (9.7%)

TABLE A19—BILLINGS AND RECEIVABLES

OF TRADE BOOK PUBLISHERS

	REPLIES	AMOUNT
NET SALES ($000)	20	422591
NUMBER OF INVOICES ANNUALLY (000)	15	2932
AVERAGE INV. VALUE		92.21
NUMBER OF CREDIT MEMOS ANNUALLY (000)	12	279
ACCOUNTS RECEIVABLE (AT YEAR END - $000)	19	163241
PERCENT OF NET SALES		39.8
ACCOUNTS RECE. - AGED TOTAL ($000)	15	137590
PCT. CURRENT		68.9
PCT. 1-30 DAYS		12.1
PCT. 31-60 DAYS		7.7
PCT. 61 DAYS AND OVER		11.3
BAD DEBT RESERVE ($000)	18	7416
PCT. OF NET SALES		1.8
PCT. OF RECEIVABLES		4.5
BAD DEBT LOSSES ($000)	19	2687
PCT. OF NET SALES		0.7
PCT. OF RECEIVABLES		1.6
AVERAGE COLLECTION PERIOD (DAYS)	16	86
RANGE (DAYS)		27-212

TABLE A20—EMPLOYEE DATA

AS REPORTED BY 19 TRADE BOOK PUBLISHERS
EMPLOYING 3,852 TOTAL STAFF
(NET SALES PER EMPLOYEE - $106,350)

	PERCENT OF TOTAL	
	AVERAGE	MID-RANGE
EDITORIAL	19.6	16.9 TO 28.7
PRODUCTION	8.4	6.2 TO 15.4
MARKETING (TOTAL)	22.3	13.8 TO 31.0
SALESMEN	8.2	7.4 TO 12.5
SALES DEPARTMENT	6.6	7.8 TO 9.7
PROMOTION	7.5	3.3 TO 15.2
FULFILLMENT (TOTAL)	25.1	18.5 TO 29.8
ORDER PROCESSING	11.6	6.8 TO 24.6
SHIPPING & WAREHOUS'G	13.4	7.6 TO 22.1
ADMINISTRATIVE MANAGEM'T	4.5	3.1 TO 7.4
GENERAL OFFICE	16.9	10.5 TO 23.8
OTHER	3.2	2.8 TO 12.5
EMPLOYEES PER $100,000 SALES	1.0	0.6 TO 1.2

TABLE A21—INVENTORY TURNOVER

OF TRADE BOOK PUBLISHERS

TYPE OF BOOK	REPLIES	NET SALES (000)	INVENTORY TURNOVER
ADULT HARDBOUND	14	157649	1.4
ADULT PAPERBOUND	12	78447	1.6
JUVENILE	12	81191	1.2
RELIGIOUS	4	15243	1.5
BY SIZE OF PUBLISHER			
SALES UP TO $10 MILLION	10	57260	1.0
SALES $10 TO $35 MILLION	12	201044	1.4
SALES $35 MILLION & OVER	2	152596	1.4

Inventory turnover in Table A21 is established by dividing total manufacturing cost by the average of Beginning Inventory and Ending Inventory after Writedown. For pertinent definitions, refer to page 6 of Questionnaire Form A. Also please note comments on plant costs and plant cost treatment with Table A6.

In comparing his own inventory turnover with that reported above, a publisher should bear in mind that the possible impact of plant cost treatment on inventory values as well as the variations in such values resulting from differing writedown policies. Most writedown practices in the industry must, perforce, be based on subjective judgement of market values, reflecting varying life expectancies and turnover of product lines and individual titles. A publisher must keep his own sales patterns in mind, therefore, when making the comparison. Despite the levelling effect of pooling the data, a publisher with, for example, a specialized product line may find his turnover differing noticeably and justifiably from the composite.

Section B

TECHNICAL, SCIENTIFIC, BUSINESS, MEDICAL, AND OTHER PROFESSIONAL BOOK PUBLISHERS AND DIVISIONS

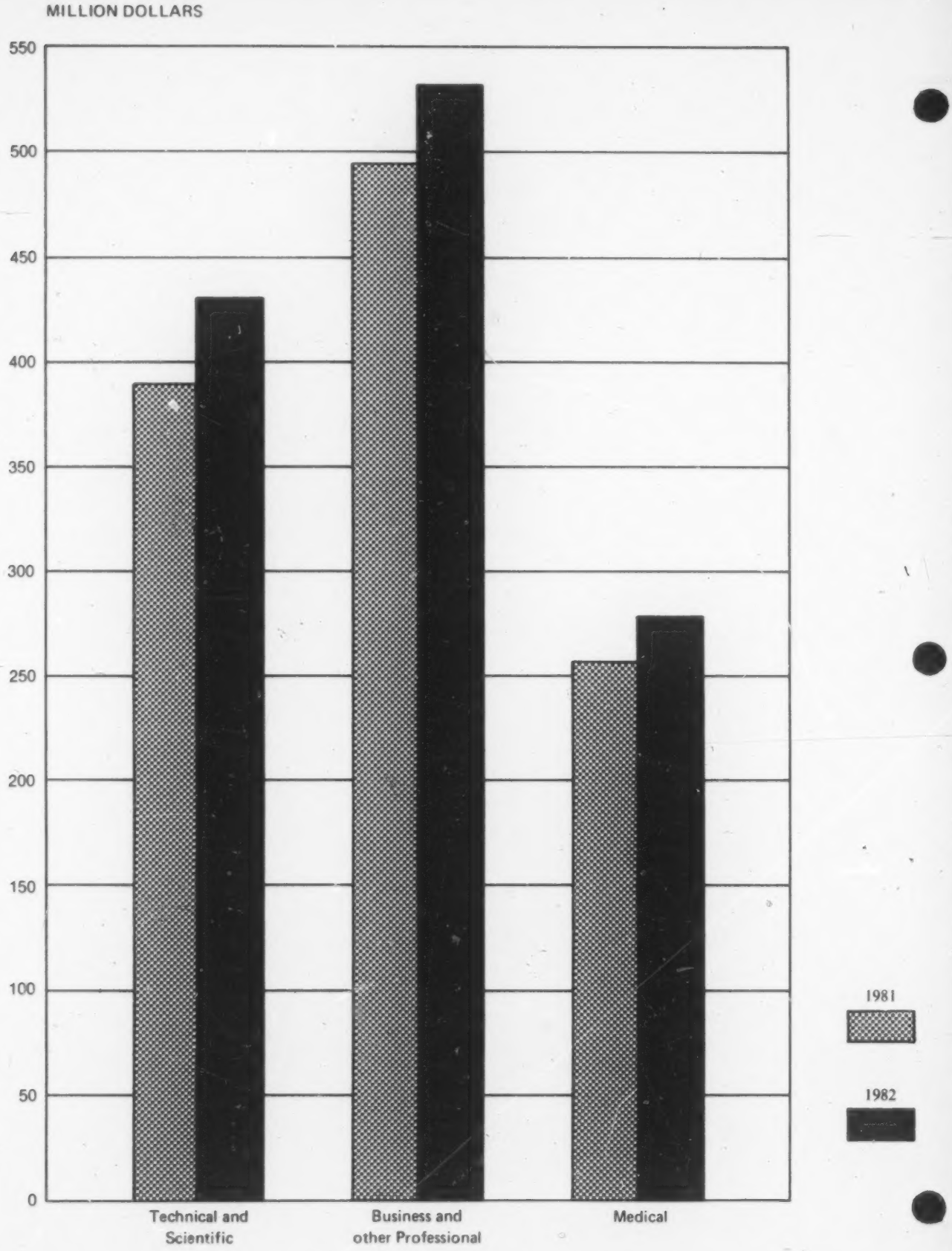


FIGURE 8 — PROFESSIONAL BOOK SALES, 1981 and 1982

Based on Estimated Totals in Table S1

Please refer to the GENERAL INSTRUCTIONS AND DEFINITIONS, and the specific instructions and definitions for this divisional survey in QUESTIONNAIRE FORM B [available on request from the AAP Office] to insure the correct interpretation of this Report. Furthermore, the methodology used in gathering and reporting data, which is discussed in the INTRODUCTION should be reviewed for a full understanding of the tables and text.

SALES DATA

33 professional publishers reported total net sales of $380.4 million to the 1982 Survey. When this total is compared to that estimated for this segment of the industry in Table S1 it appears that some 30.9% of professional book sales are represented. Note, however, that these figures exclude the bulk of law book sales which, historically, publishers fail to supply to the Survey.

In Table B1a below, 3 publishers report sales details by publishing category for both 1982 and 1981 in dollars. In Table B1b data is provided by 28 publishers in both dollars and units.

TABLE B1a—SALES OF PROFESSIONAL BOOKS—BY CATEGORY OF PUBLICATION

MILLIONS OF DOLLARS - AS REPORTED BY 33 PUBLISHERS

	GROSS SALES	RETURNS	NET SALES	PERCENT RETURNS - GROSS	
				AVERAGE	MID-RANGE
20 TECH'L & SCIENTIFIC					
1982	150.0	19.0	131.0	12.7	9.0 TO 14.7
1981	136.4	17.0	119.4	12.4	6.2 TO 14.2
PERCENT CHANGE	10.0	12.0	9.7		
17 BUSINESS & OTHER PROF					
1982	93.0	12.4	80.6	13.3	10.2 TO 19.4
1981	85.8	12.0	73.7	14.0	7.0 TO 14.5
PERCENT CHANGE	8.5	3.3	9.3		
20 MEDICAL					
1982	194.8	26.0	168.8	13.3	11.5 TO 15.4
1981	185.4	23.4	162.0	12.6	9.8 TO 13.2
PERCENT CHANGE	5.1	11.0	4.2		
ALL PROFESSIONAL					
1982	437.8	57.4	380.4	13.1	8.6 TO 14.8
1981	407.5	52.4	355.1	12.9	7.8 TO 14.2
PERCENT CHANGE	7.4	9.5	7.1		

TABLE B1b—SALES OF PROFESSIONAL BOOKS—BY CATEGORY OF PUBLICATION

THOUSANDS OF DOLLARS AND UNITS - AS REPORTED BY 28 PUBLISHERS

GROSS SALES

	1982		1981		PERCENT CHANGE		YOUR DATA			
	$	UNITS	$	UNITS	$	UNITS				
TECHNICAL & SCIENTIFIC	133839	6932	120104	6337	11.4	9.4				
BUSINESS & OTHER PROF.	86223	5338	81465	5330	5.8	0.2				
MEDICAL	188103	9298	177744	9551	5.8	-2.6				
ALL PROFESSIONAL	408165	21568	379313	21218	7.6	1.6				

RETURNS

	1982		1981		PERCENT CHANGE		YOUR DATA			
	$	UNITS	$	UNITS	$	UNITS				
TECHNICAL & SCIENTIFIC	16574	851	14584	918	13.6	-7.3				
BUSINESS & OTHER PROF.	12126	768	11801	825	2.8	-6.9				
MEDICAL	25025	1261	22673	1231	10.4	2.4				
ALL PROFESSIONAL	53725	2879	49058	2973	9.5	-3.2				

NET SALES

	1982		1981		PERCENT CHANGE		YOUR DATA			
	$	UNITS	$	UNITS	$	UNITS				
TECHNICAL & SCIENTIFIC	117265	6081	105520	5419	11.1	12.2				
BUSINESS & OTHER PROF.	74097	4570	69664	4505	6.4	1.4				
MEDICAL	163078	8037	155071	8320	5.2	-3.4				
ALL PROFESSIONAL	354440	18689	330255	18245	7.3	2.4				

1982 PERCENT RETURNS TO GROSS

	DOLLARS		UNITS		YOUR DATA			
	AVERAGE	MID-RANGE	AVERAGE	MID-RANGE				
TECHNICAL & SCIENTIFIC	12.4	9.0 TO 14.3	12.3	6.6 TO 14.6				
BUSINESS & OTHER PROF.	14.1	9.9 TO 17.2	14.4	9.7 TO 18.4				
MEDICAL	13.3	11.2 TO 15.3	13.6	9.8 TO 16.5				
ALL PROFESSIONAL	13.3	8.6 TO 15.5	13.4	7.8 TO 15.5				

DOLLARS PER UNIT NET SALES

	1982		1981		YOUR DATA			
	$-AVG	$-RANGE-AVG	$-AVG	$-RANGE-AVG				
TECHNICAL & SCIENTIFIC	19.28	10.01 TO 36.61	19.47	9.83 TO 37.48				
BUSINESS & OTHER PROF.	16.21	7.89 TO 58.75	15.46	6.75 TO 51.21				
MEDICAL	20.29	10.42 TO 27.89	18.64	10.13 TO 33.33				
ALL PROFESSIONAL	18.62	9.43 TO 58.75	17.76	6.75 TO 51.21				

TABLE B2—NET SALES OF PROFESSIONAL BOOKS—BY SUBJECT CATEGORY

THOUSANDS OF DOLLARS AND UNITS - AS REPORTED BY 28 PUBLISHERS

	1982					1981				
	DOLLARS		UNITS		AVERAGE DOLLARS	DOLLARS		UNITS		AVERAGE DOLLARS
	$	PCT OF TOTAL	NO.	PCT OF TOTAL	PER UNIT	$	PCT OF TOTAL	NO.	PCT OF TOTAL	PER UNIT
TECHNICAL & SCIENTIFIC (TOTAL)	113366	100.0	6074	100.0	18.66	102851	100.0	5488	100.0	18.74
MATHEMATICS, PROBABILITY & STAT.	6888	6.1	323	5.3	21.33	6188	6.0	317	5.8	19.52
COMPUTER SCIENCES	29589	26.1	2540	41.8	11.65	20019	19.5	1512	27.6	13.24
ENGINEERING	20816	18.4	826	13.6	25.20	22129	21.5	1026	18.7	21.57
BIOLOGICAL SCIENCES	10544	9.3	491	8.1	21.47	10582	10.3	470	8.6	22.51
PHYSICAL SCIENCES	14737	13.0	465	7.7	31.69	15412	15.0	584	10.6	26.39
EARTH SCIENCES	4287	3.8	162	2.7	26.46	4067	4.0	157	2.9	25.90
SOCIAL SCIENCES (TOTAL)	9322	8.2	564	9.3	16.53	9848	9.6	658	12.0	14.97
ECONOMICS	1043	0.9	52	0.9	20.06	869	0.8	44	0.8	19.75
PSYCHOLOGY	4063	3.6	229	3.8	17.74	3809	3.7	229	4.2	16.63
OTHER SOCIAL SCI.	2810	2.5	156	2.6	18.01	3461	3.4	238	4.3	14.54
SOC. SC.-NOT GIVEN	1404	1.2	127	2.1	11.06	1709	1.7	148	2.7	11.55
ARCHITECTURE	8469	7.5	364	6.0	23.27	9750	9.5	456	8.3	21.38
OTHER TECH. & SCIENT.	8714	7.7	340	5.6	25.63	4856	4.7	307	5.6	15.82
BUSINESS & OTHER PROFESSIONAL (TOTAL)	68981	100.0	4068	100.0	16.96	65552	100.0	4069	100.0	16.11
BUSINESS	20008	29.0	1200	29.5	16.67	20138	30.7	1245	30.6	16.18
LAW	10101	14.6	370	9.1	27.30	10313	15.7	418	10.3	24.67
EDUCATION	6769	9.8	517	12.7	13.09	6037	9.2	494	12.1	12.22
OTHER BUSINESS & PROFESSIONAL	32103	46.5	1981	48.7	16.21	29084	44.4	1912	47.0	15.21
MEDICAL (TOTAL)	165712	100.0	8029	100.0	20.64	157227	100.0	8398	100.0	18.72
MEDICAL PROFESSIONAL (TOTAL)	86367	52.1	3134	39.0	27.56	84766	53.9	3395	40.4	24.97
MEDICINE	55731	33.6	2075	25.8	26.86	56976	36.2	2375	28.3	23.99
DENTISTRY	5850	3.5	245	3.1	23.88	5945	3.8	269	3.2	22.10
VETERINARY MED.	2055	1.2	55	0.7	37.36	1913	1.2	60	0.7	31.88
OTHER MED. PROF.	2286	1.4	141	1.8	16.21	2383	1.5	119	1.4	20.03
MED. PROF-NOT GIVN	20445	12.3	618	7.7	33.08	17549	11.2	573	6.8	30.63
MEDICAL TEXTBOOKS (TOTAL)	73092	44.1	4526	56.4	16.15	66393	42.2	4610	54.9	14.40
NURSING	40995	24.7	2840	35.4	14.43	36182	23.0	2840	33.8	12.74
ALLIED HEALTH	8052	4.9	478	6.0	16.85	6437	4.1	461	5.5	13.96
OTHER TEXTBOOKS	14261	8.6	530	6.6	26.91	14283	9.1	612	7.3	23.34
MED. TEXTS-NOT GIV	9784	5.9	678	8.4	14.43	9491	6.0	697	8.3	13.62
MEDICAL-NOT ALLOCATED	6253	3.8	369	4.6	16.95	6068	3.9	392	4.7	15.48

TABLE B3—DOMESTIC NET SALES OF PROFESSIONAL BOOKS—BY TYPE OF CUSTOMER

THOUSANDS OF DOLLARS - AS REPORTED BY 29 PUBLISHERS

	ALL SALES		TECHNICAL AND SCIENTIFIC		BUSINESS AND OTHER PROF'L		MEDICAL	
	$	PCT OF TOTAL	$	PCT OF TOTAL	$	PCT OF TOTAL	$	PCT OF TOTAL
RETAIL STORES (TOTAL)	89887	33.6	30604	33.5	18956	28.6	40327	36.7
GENERAL BOOKSTORES	26048	16.0	12850	15.7	9814	14.8	3384	15.0
COLLEGE BOOKSTORES	24713	15.2	11078	13.5	8853	13.4	4782	21.2
OTHER RETAILERS	3495	2.3	3383	4.1	220	0.3	92	0.4
UNSPECIFIED	35430		3292		69		32069	
WHOLESALERS AND JOBBERS (TOTAL)	55279	20.6	18769	20.5	7502	11.3	29008	26.4
LIBRARY JOBBERS	12454	12.1	8281	17.7	1817	4.4	2356	9.0
ALL OTHER JOBBERS	8691	8.5	1316	2.8	2809	6.8	4566	17.4
UNSPECIFIED	34134		9172		2876		22086	
LIBRARIES & INSTITUTIONS (TOTAL)	27443	10.2	12055	13.2	11606	17.5	3782	3.4
PUBLIC LIBRARIES	3093	1.4	1210	1.8	1732	2.7	151	0.2
COLLEGES AND UNIVERSITIES	7537	3.4	4588	7.0	2452	3.8	497	0.7
SCHOOLS	4750	2.2	1102	1.7	3538	5.4	110	0.2
OTHER	7090	3.2	1728	2.6	3666	5.6	1696	2.4
UNSPECIFIED	4973		3427		218		1328	
GOVERNMENT	3847	1.4	2172	2.4	1500	2.3	175	0.2
INDUSTRY	12710	4.7	9016	9.9	3372	5.1	322	0.3
SPECIAL SALES	2931	1.1	1512	1.7	540	0.8	879	0.8
INDIVIDUAL SALES (TOTAL)	75670	28.3	17275	18.9	22802	34.4	35593	32.3
THROUGH SALESMEN	15096	5.9	70	0.1	1659	2.5	13367	12.7
BY MAIL	55204	21.7	14921	18.5	20978	31.7	19305	18.4
CONVENTION SALES	1424	0.6	186	0.2	51	0.1	1187	1.1
UNSPECIFIED	3946		2098		114		1734	
NOT ALLOCATED	757		307		250		193	
TOTAL	268524	100.0	91710	100.0	66528	100.0	110279	100.0

In **Table B3**, as in other succeeding tables, the data appearing in the column headed "All Sales" do **not** represent a total of the items shown horizontally in the remaining columns. Some reporting publishers have provided breakdowns of sales by category of publication, summarized in the detail columns, others have not. However, all sales reported, whether detailed in other columns or not, **are** included in the "All Sales" column.

The "percentage of total" shown in the detail columns represents the portion of sales in a publishing category marketed to the customer type listed in the stub.

TABLE B4—NET SALES OF PROFESSIONAL BOOKS—BY GEOGRAPHICAL LOCATION

THOUSANDS OF DOLLARS - AS REPORTED BY 33 PUBLISHERS

	ALL SALES		TECHNICAL AND SCIENTIFIC		BUSINESS AND OTHER PROF'L		MEDICAL	
	$	PCT OF TOTAL	$	PCT OF TOTAL	$	PCT OF TOTAL	$	PCT OF TOTAL
UNITED STATES	290561	83.8	89731	76.8	71574	90.3	121736	86.0
CANADA	10352	3.0	3380	2.9	1970	2.5	3735	2.6
FOREIGN (TOTAL)	45884	13.2	23782	20.3	5722	7.2	16121	11.4
LATIN AMERICA	3805	1.2	1737	1.5	209	0.3	1859	1.5
AUSTRALIA & N.ZEALAND	2896	0.9	1258	1.1	401	0.5	1237	1.0
ASIA	9094	2.8	4778	4.2	904	1.2	3412	2.7
UNITED KINGDOM	11611	3.6	6049	5.3	1818	2.5	3744	2.9
CONTINENTAL EUROPE	9827	3.0	5261	4.6	1515	2.1	3051	2.4
AFRICA, NEAR & MIDDLE EAST	5861	1.8	4155	3.6	482	0.7	1223	1.0
UNSPECIFIED	2789		544		393		1595	
TOTAL	346796	100.0	116893	100.0	79265	100.0	141592	100.0

TABLE B5—OPERATING DATA OF PROFESSIONAL BOOK PUBLISHERS—BY CATEGORY OF PUBLICATION

THOUSANDS OF DOLLARS - AS REPORTED BY 24 PUBLISHERS

	ALL PUBLISHERS			TECHNICAL AND SCIENTIFIC		
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES	
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE
GROSS SALES	330428	113.2	105.2 TO 116.0	117479	113.6	104.6 TO 115.9
RETURNS AND ALLOWANCES	38458	13.2	5.2 TO 16.0	14096	13.6	4.6 TO 15.9
NET SALES	291969	100.0	100.0 TO 100.0	103383	100.0	100.0 TO 100.0
COST OF SALES						
MANUFACTURING	82637	28.3	22.9 TO 34.1	31703	30.7	20.9 TO 36.9
ROYALTIES	27060	9.3	5.9 TO 10.9	8985	8.7	6.7 TO 10.5
TOTAL COST OF SALES	109697	37.6	27.9 TO 45.5	40688	39.4	27.9 TO 47.2
GROSS MARGIN ON SALES	182272	62.4	54.5 TO 72.1	62694	60.6	52.8 TO 72.1
OTHER INCOME	10846	3.7	0.5 TO 4.3	5312	5.1	0.4 TO 5.3
OPERATING EXPENSE						
EDITORIAL	28161	9.6	7.2 TO 13.8	9156	8.9	6.0 TO 13.1
PRODUCTION	9037	3.1	1.5 TO 3.8	2423	2.3	1.5 TO 5.0
MARKETING	57430	19.7	16.1 TO 20.9	20271	19.6	14.8 TO 24.7
FULFILLMENT	24579	8.4	6.4 TO 10.6	8581	8.3	5.9 TO 11.5
GENERAL & ADMIN.	47268	16.2	12.4 TO 20.9	16253	15.7	11.7 TO 30.6
TOTAL OPERATING EXPENSE	166474	57.0	50.1 TO 66.0	56686	54.8	53.2 TO 78.2
NET INCOME FROM OPERATIONS	26644	9.1	0.6 TO 14.6	11321	11.0	-0.3 TO 14.1

(continued on page B-8)

Operating data of Professional Publishers is reported in two sections. The first section, Tables B5 to B11, provides some breakdown by category of publication; the second section, Tables B12 to B17, analyzes the data by size of publisher.

Tables B5 and B12 are summary tables, offering composite income statements of the reporting publishers. The remaining tables detail specific expense areas.

Publishers, while asked to provide sales data on a calendar year basis, were given the option to furnish operating information on a fiscal year basis. 4 publishers exercised this option. The months terminating their reporting year are listed below, together with the number of publishers for each period:

March - 1	July - 1
April - 1	November - 1

TABLE B5—OPERATING DATA OF PROFESSIONAL BOOK PUBLISHERS—BY CATEGORY OF PUBLICATION

(continued from page B-7)

	BUSINESS & OTHER PROFESSIONAL			MEDICAL		
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES	
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE
GROSS SALES	102799	112.0	109.3 TO 122.2	93911	114.0	110.8 TO 116.2
RETURNS AND ALLOWANCES	11012	12.0	9.3 TO 22.2	11569	14.0	10.8 TO 16.2
NET SALES	91787	100.0	100.0 TO 100.0	82342	100.0	100.0 TO 100.0
COST OF SALES						
MANUFACTURING	22283	24.3	24.0 TO 32.8	25458	30.9	28.7 TO 39.8
ROYALTIES	7283	7.9	7.5 TO 10.8	9917	12.0	8.1 TO 13.9
TOTAL COST OF SALES	29566	32.2	32.4 TO 44.3	35375	43.0	41.3 TO 47.4
GROSS MARGIN ON SALES	62221	67.8	55.7 TO 67.6	46965	57.0	52.6 TO 58.7
OTHER INCOME	3092	3.4	0.6 TO 5.2	2283	2.7	0.7 TO 5.2
OPERATING EXPENSE						
EDITORIAL	9884	10.8	7.3 TO 13.7	6836	8.3	7.2 TO 14.0
PRODUCTION	3555	3.9	1.1 TO 5.2	1729	2.1	1.5 TO 2.9
MARKETING	19645	21.4	16.2 TO 22.4	15423	18.7	15.8 TO 21.7
FULFILLMENT	8496	9.3	4.4 TO 12.5	6330	7.7	6.5 TO 9.8
GENERAL & ADMIN.	14003	15.3	10.3 TO 15.6	12600	15.3	11.3 TO 19.9
TOTAL OPERATING EXPENSE	55583	60.6	48.8 TO 64.3	42918	52.1	48.1 TO 63.5
NET INCOME FROM OPERATIONS	9730	10.6	3.6 TO 14.9	6312	7.7	-9.2 TO 10.8

TABLE B6—MANUFACTURING AND ROYALTY EXPENSE—BY CATEGORY OF PUBLICATION

THOUSANDS OF DOLLARS - AS REPORTED BY 21 PUBLISHERS OF PROFESSIONAL BOOKS, WITH TOTAL NET SALES OF $263,878,000

	ALL PUBLISHERS		TECHNICAL AND SCIENTIFIC		BUSINESS AND OTHER PROF'L		MEDICAL	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
BEGINNING INVENTORY	64112	23.8	30251	29.8	14694	16.0	16931	24.1
PURCHASES (TOTAL)	79223	29.5	33329	32.9	22192	24.2	22983	32.7
PLANT COSTS	18174	7.3	7055	7.8	3432	3.8	7444	11.4
PAPER, PRINTING & BINDING	55412	22.2	22592	25.1	18397	20.4	13946	21.3
UNSPECIFIED	5637		3681		363		1593	
COST OF FREE BOOKS	2128	0.8	479	0.5	550	0.6	796	1.1
WRITE DOWNS	8781	3.3	1872	1.8	1610	1.8	2248	3.2
ENDING INVENTORY AFTER WRITE DOWNS	66282	24.7	31781	31.3	14224	15.5	17489	24.9
TOTAL MANUFACTURING EXP.	74925	27.9	31320	30.9	22112	24.1	21629	30.7

THOUSANDS OF DOLLARS - AS REPORTED BY 18 PUBLISHERS OF PROFESSIONAL BOOKS, WITH TOTAL NET SALES OF $225,781,000

	ALL PUBLISHERS		TECHNICAL AND SCIENTIFIC		BUSINESS AND OTHER PROF'L		MEDICAL	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
ROYALTIES PAID	20984	9.3	6994	9.2	6168	8.4	6956	11.3
FEES IN LIEU OF ROYALTIES	245	0.1	123	0.2	68	0.1	52	0.1
ADVANCES WRITTEN OFF	507	0.2	156	0.2	135	0.2	210	0.3
TOTAL ROYALTIES	21737	9.6	7273	9.6	6371	8.7	7218	11.7

The composite manufacturing cost figure in Table B6 includes data that reflect varying treatments of plant costs. Since a levelling effect takes place when the data are consolidated, the possibility of distortion is minimized. Nevertheless, a publisher who compares his own data with those in the survey should bear in mind that the inventory and purchase figures shown represent a mix that includes plant costs being amortized, plant costs that have been inventoried, and even some plant costs that have been written off on publication.

To place the survey data in perspective, the practices of participating publishers, together with the net sales and manufacturing cost figures related to each practice, are shown below.

Although the group of publishers reporting plant cost treatment is not identical to that whose manufacturing costs are analyzed in Table B5, the treatment report provides an indication of the proportion and the effect of the plant cost input on the analysis.

Treatment of Plant Costs	Number of Publishers	Net Sales For Group	Mfg. Costs For Group
Written off as incurred	5	$50.6 million	$11.4 million
Written into inventory	5	$40.0 million	$11.4 million
Amortized (3 - 7 years)	9	$126.6 million	$40.8 million

5 publishers with total net sales of $104.2 million reported carrying a total of $26.5 million in unamortized plant costs on their year-end balance sheets. $11.0 million involved unpublished titles. $15.5 million involved published titles.

In addition to providing operating data on royalties, publishers were asked to report the level of royalty advances carried on their balance sheets at reporting year end. 17 publishers responded, reporting a total aggregate advance of $6.1 million. As these publishers enjoyed combined net sales of $235.3 million, the advances reported represent 2.6% of net sales.

TABLE B7—OTHER PUBLISHING INCOME

THOUSANDS OF DOLLARS - AS REPORTED BY 18 PUBLISHERS OF PROFESSIONAL BOOKS, WITH TOTAL NET SALES OF $231,161,000

	ALL PUBLISHERS		TECHNICAL AND SCIENTIFIC		BUSINESS AND OTHER PROF'L		MEDICAL	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
SUBSIDIARY RIGHTS (TOTL)	7285	3.3	4526	6.1	1376	1.9	1254	1.9
REPRINT	356	0.2	62	0.1	229	0.3	53	0.1
BOOK CLUB	776	0.3	383	0.5	334	0.5	43	0.1
PERMISSIONS	109	0.0	3	0.0	78	0.1	22	0.0
FOREIGN & TRANSLATION	5408	2.4	3762	5.1	541	0.8	1095	1.7
OTHER	603	0.3	309	0.4	181	0.3	28	0.0
UNSPECIFIED	34		8		12		14	
GENERAL	2828	1.3	282	0.4	1620	2.3	875	1.4
TOTAL OTHER INCOME	10114	4.5	4808	6.5	2995	4.2	2129	3.3

TABLE B8—EDITORIAL AND PRODUCTION EXPENSE—BY CATEGORY OF PUBLICATION

THOUSANDS OF DOLLARS - AS REPORTED BY 23 PUBLISHERS OF PROFESSIONAL BOOKS, WITH TOTAL NET SALES OF $269,254,000

	ALL PUBLISHERS		TECHNICAL AND SCIENTIFIC		BUSINESS AND OTHER PROF'L		MEDICAL	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
EDITORIAL EXPENSE								
SALARIES	18145	6.7	5236	5.4	6237	8.5	4189	5.5
OUTSIDE EDITORIAL EXP	4168	1.5	1514	1.6	1578	2.1	901	1.2
TRAVEL & ENTERTAINMNT	1596	0.6	513	0.5	294	0.4	695	0.9
OTHER	3016	1.1	1474	1.5	1013	1.4	392	0.5
TOTAL EDITORIAL EXPENSE	26924	10.0	8737	9.0	9122	12.4	6177	8.2

THOUSANDS OF DOLLARS - AS REPORTED BY 20 PUBLISHERS OF PROFESSIONAL BOOKS, WITH TOTAL NET SALES OF $256,409,000

	ALL PUBLISHERS		TECHNICAL AND SCIENTIFIC		BUSINESS AND OTHER PROF'L		MEDICAL	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
PRODUCTION EXPENSE								
SALARIES	5698	2.2	2515	2.5	1611	2.2	1392	1.9
OUTSIDE PRODUCT'N EXP	1137	0.4	110	0.1	964	1.3	63	0.1
OTHER	2134	0.8	1227	1.2	810	1.1	97	0.1
TOTAL PRODUCTION EXPENSE	8968	3.5	3851	3.9	3385	4.6	1552	2.1

TABLE B9—MARKETING EXPENSE BY CATEGORY OF PUBLICATION

THOUSANDS OF DOLLARS - AS REPORTED BY 22 PUBLISHERS OF PROFESSIONAL BOOKS, WITH TOTAL NET SALES OF $267,179,000

	ALL PUBLISHERS		TECHNICAL AND SCIENTIFIC		BUSINESS AND OTHER PROF'L		MEDICAL	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
SELLING EXPENSE								
SALESMEN'S SALARIES & COMMISSIONS	6844	2.6	4218	4.1	1253	1.7	1244	1.7
SALESMEN'S TRAVEL & ENTERTAINMENT	1558	0.6	789	0.8	302	0.4	467	0.6
DEPARTMENTAL SALARIES	4137	1.5	942	0.9	395	0.5	2589	3.5
DEPARTMENTAL TRAVEL & ENTERTAINMENT	491	0.2	150	0.1	32	0.0	295	0.4
OTHER	4352	1.6	2879	2.8	582	0.8	873	1.2
TOTAL SELLING EXPENSE	17382	6.5	8977	8.7	2564	3.4	5467	7.4
PROMOTION								
DEPARTMENTAL SALARIES	4660	1.7	1372	1.3	1845	2.4	1108	1.5
SPACE ADVERTISING	3628	1.4	1724	1.7	894	1.2	847	1.1
CATALOGS & DIRECT MAIL (TOTAL)	18325	6.9	6500	6.3	6132	8.1	4758	6.4
CATALOGS	3416	1.3	2195	2.1	862	1.1	338	0.5
DIRECT MAIL	14499	5.6	4305	4.2	5270	7.0	4420	6.0
UNSPECIFIED	410		0		0		0	
PUBLICITY	324	0.1	280	0.3	34	0.0	10	0.0
FREE COPIES	2169	0.8	514	0.5	431	0.6	1173	1.6
EXHIBITS	1191	0.4	377	0 4	195	0.3	471	0.6
OTHER	2169	0.8	507	0.5	1310	1.7	265	0.4
TOTAL PROMOTION EXPENSE	32466	12.2	11276	10.9	10840	14.4	8632	11.7
TOTAL MARKETING EXPENSE	49848	18.7	20253	19.6	13404	17.8	14100	19.0

TABLE B10—FULFILLMENT EXPENSE BY CATEGORY OF PUBLICATION

THOUSANDS OF DOLLARS

11 PUBLISHERS WITH NET SALES OF $167,042,000 -- INTERNAL FACILITIES	ALL PUBLISHERS		TECHNICAL AND SCIENTIFIC		BUSINESS AND OTHER PROF'L		MEDICAL	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
ORDER PROCESSING								
SALARIES	3433	2.1	1610	2.2	901	2.0	922	1.9
EDP/SYSTEMS EXPENSE (DIRECT OR ALLOC.)	2139	1.3	1183	1.6	504	1.1	451	0.9
EQUIPMENT & SUPPLIES	752	0.5	310	0.4	234	0.5	209	0.4
UNSPECIFIED	11		0		0		11	
TOTAL ORDER PROCESSING	6335	3.8	3103	4.3	1639	3.6	1593	3.2
SHIPPING & WAREHOUSING								
SALARIES	2868	1.7	1325	1.8	474	1.0	1068	2.2
OCCUPANCY	1673	1.0	750	1.0	317	0.7	606	1.2
EQUIPMENT & SUPPLIES	812	0.5	425	0.6	124	0.3	264	0.5
TRANSPORTATION CHRGES	658	0.4	140	0.2	143	0.3	375	0.8
TOTAL SHIPPING AND WAREHOUSING	6011	3.6	2641	3.7	1058	2.3	2313	4.7
TOTAL FULFILLMENT EXP. OF PUBLISHERS UTILIZING INTERNAL FACILITIES	12346	7.4	5744	8.0	2697	5.9	3905	7.9

In addition to the data reported in **Table B10**, 8 publishers reported utilizing a combination of inside and outside facilities. Their net sales were $93.3 million, their order processing cost was $5.9 million (6.3% of net sales), their shipping and warehouse cost was $3.3 million (3.6% of net sales) and their total fulfillment expense was $9.2 million (9.9% of net sales).

TABLE B11—GENERAL AND ADMINISTRATIVE EXPENSE—BY CATEGORY OF PUBLICATION

THOUSANDS OF DOLLARS - AS REPORTED BY 18 PUBLISHERS OF PROFESSIONAL BOOKS, WITH TOTAL NET SALES OF $232,226,000

	ALL PUBLISHERS		TECHNICAL AND SCIENTIFIC		BUSINESS AND OTHER PROF'L		MEDICAL	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
MANAGEMENT SALARIES	5422	2.3	1951	2.3	2024	2.8	955	1.6
ACCOUNTING SALARIES	2728	1.2	934	1.1	953	1.3	455	0.8
GENERAL OFFICE SALARIES (EXC. FULFILLMENT)	3382	1.5	956	1.1	1023	1.4	899	1.5
GENERAL TRAVEL AND ENTERTAINMENT	817	0.4	219	0.3	198	0.3	178	0.3
EDP/SYSTEMS EXPENSE (DIRECT OR ALLOC.)	1710	0.7	582	0.7	253	0.3	783	1.3
OCCUPANCY EXPENSE (EXC. WAREHOUSING)	7535	3.2	2106	2.5	3303	4.5	1405	2.3
EMPLOYEE BENEFITS (TOTL)	9672	4.2	3107	3.7	2865	3.9	2361	3.9
PENSIONS	1662	0.7	699	0.8	541	0.7	338	0.6
DEFERRED PROFIT SHAR.	277	0.1	139	0.2	44	0.1	44	0.1
HOSPITAL AND GROUP INSURANCE	2825	1.3	957	1.2	708	1.0	1000	1.7
PAYROLL TAXES	3799	1.7	1177	1.4	1495	2.0	925	1.5
OTHER	684	0.3	73	0.1	77	0.1	88	0.1
UNSPECIFIED	425		63		0		0	
OTHER TAXES (EXCEPT INC. (& PAYROLL TAXES)	1074	0.5	111	0.1	151	0.2	707	1.2
PERSONAL PROP. TAXES	122	0.1	54	0.1	30	0.0	38	0.1
ALL OTHER	848	0.5	51	0.1	121	0.2	669	1.1
UNSPECIFIED	104		5		0		0	
OTHER	6123	2.6	2752	3.3	679	0.9	1791	3.0
TOTAL GENERAL & ADMINISTRATIVE EXPENSE	38463	16.6	12718	15.1	11448	15.6	9534	15.9

TABLE B12—OPERATING DATA OF PROFESSIONAL BOOK PUBLISHERS—BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 24 PUBLISHERS

	ALL PUBLISHERS			8 PUBLISHERS WITH NET SALES UP TO $5 MILLION		
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES	
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE
GROSS SALES	330428	113.2	105.2 TO 116.0	21024	110.4	103.7 TO 113.3
RETURNS AND ALLOWANCES	38458	13.2	5.2 TO 16.0	1984	10.4	3.7 TO 13.3
NET SALES	291969	100.0	100.0 TO 100.0	19039	100.0	100.0 TO 100.0
COST OF SALES						
MANUFACTURING	82637	28.3	22.9 TO 34.1	5932	31.2	26.4 TO 39.3
ROYALTIES	27060	9.3	5.9 TO 10.9	1724	9.1	5.6 TO 9.8
TOTAL COST OF SALES	109697	37.6	27.9 TO 45.5	7656	40.2	35.0 TO 45.5
GROSS MARGIN ON SALES	182272	62.4	54.5 TO 72.1	11383	59.8	54.5 TO 65.0
OTHER INCOME	10846	3.7	0.5 TO 4.3	335	1.8	0.4 TO 4.7
OPERATING EXPENSE						
EDITORIAL	28161	9.6	7.2 TO 13.8	1857	9.8	7.1 TO 13.1
PRODUCTION	9037	3.1	1.5 TO 3.8	409	2.1	1.5 TO 5.0
MARKETING	57430	19.7	16.1 TO 20.9	3405	17.9	13.2 TO 20.1
FULFILLMENT	24579	8.4	6.4 TO 10.6	2221	11.7	7.3 TO 17.5
GENERAL & ADMIN.	47268	16.2	12.4 TO 20.9	3474	18.2	12.4 TO 36.0
TOTAL OPERATING EXPENSE	166474	57.0	50.1 TO 66.0	11365	59.7	46.7 TO 72.3
NET INCOME FROM OPERATIONS	26644	9.1	0.6 TO 14.6	355	1.9	-14.5 TO 8.5

	10 PUBLISHERS WITH NET SALES $5 TO $15 MILLION			6 PUBLISHERS WITH NET SALES ABOVE $15 MILLION		
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES	
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE
GROSS SALES	111169	112.8	105.4 TO 116.6	198235	113.7	103.7 TO 119.9
RETURNS AND ALLOWANCES	12652	12.8	5.4 TO 16.6	23822	13.7	3.7 TO 19.9
NET SALES	98517	100.0	100.0 TO 100.0	174413	100.0	100.0 TO 100.0
COST OF SALES						
MANUFACTURING	26685	27.1	17.8 TO 32.5	50020	28.7	20.5 TO 32.6
ROYALTIES	8368	8.5	5.2 TO 12.0	16968	9.7	5.5 TO 11.9
TOTAL COST OF SALES	35053	35.6	24.4 TO 46.2	68986	38.4	23.4 TO 44.8
GROSS MARGIN ON SALES	63464	64.4	53.8 TO 75.6	107423	61.6	55.2 TO 76.6
OTHER INCOME	1245	1.3	0.5 TO 2.1	9266	5.3	1.7 TO 10.5
OPERATING EXPENSE						
EDITORIAL	11361	11.5	7.6 TO 18.1	14943	8.6	5.2 TO 12.0
PRODUCTION	2890	2.9	1.2 TO 4.8	5738	3.3	1.5 TO 5.1
MARKETING	19078	19.4	16.5 TO 22.0	34947	20.0	15.8 TO 24.5
FULFILLMENT	7124	7.2	5.6 TO 10.1	15234	8.7	5.9 TO 10.2
GENERAL & ADMIN.	18548	18.8	14.2 TO 21.7	25246	14.5	12.1 TO 17.6
TOTAL OPERATING EXPENSE	59001	59.9	51.4 TO 72.7	96108	55.1	47.2 TO 64.3
NET INCOME FROM OPERATIONS	5708	5.8	-1.0 TO 15.0	20585	11.8	8.6 TO 15.7

TABLE B13—MANUFACTURING AND ROYALTY EXPENSE—BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 21 PUBLISHERS OF PROFESSIONAL BOOKS, WITH TOTAL NET SALES OF $268,878,000

	ALL PUBLISHERS		7 PUBLISHERS WITH NET SALES UP TO $5 MILLION		8 PUBLISHERS WITH NET SALES $5 TO $15 MILLION		6 PUBLISHERS WITH NET SALES ABOVE $15 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
BEGINNING INVENTORY	64112	23.8	4258	25.0	19120	24.7	40734	23.4
PURCHASES (TOTAL)	79223	29.5	5725	33.6	21412	27.7	52086	29.9
PLANT COSTS	18174	7.3	823	9.6	4792	7.1	12558	7.2
PAPER, PRINTING & BINDING	55412	22.2	2049	24.0	13835	20.5	39528	22.7
UNSPECIFIED	5637		2852		2785		0	
COST OF FREE BOOKS	2128	0.8	175	1.0	924	1.2	1030	0.6
WRITE DOWNS	8781	3.3	599	3.5	4349	5.6	3832	2.2
ENDING INVENTORY AFTER WRITE DOWNS	66282	24.7	4257	25.0	20189	26.1	41837	24.0
TOTAL MANUFACTURING EXP.	74925	27.9	5551	32.6	19419	25.1	49953	28.7

THOUSANDS OF DOLLARS - AS REPORTED BY 18 PUBLISHERS OF PROFESSIONAL BOOKS, WITH TOTAL NET SALES OF $225,781,000

	ALL PUBLISHERS		7 PUBLISHERS WITH NET SALES UP TO $5 MILLION		6 PUBLISHERS WITH NET SALES $5 TO $15 MILLION		5 PUBLISHERS WITH NET SALES ABOVE $15 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
ROYALTIES PAID	20984	9.3	1537	8.9	4730	8.3	14717	9.7
FEES IN LIEU OF ROYALTIES	245	0.1	1	0.0	3	0.0	242	0.2
ADVANCES WRITTEN OFF	507	0.2	10	0.1	34	0.1	463	0.3
TOTAL ROYALTIES	21737	9.6	1548	8.9	4767	8.4	15422	10.2

TABLE B14—EDITORIAL AND PRODUCTION EXPENSE—BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 23 PUBLISHERS OF PROFESSIONAL BOOKS, WITH TOTAL NET SALES OF $269,254,000

	ALL PUBLISHERS		8 PUBLISHERS WITH NET SALES UP TO $5 MILLION		10 PUBLISHERS WITH NET SALES $5 TO $15 MILLION		5 PUBLISHERS WITH NET SALES ABOVE $15 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
EDITORIAL EXPENSE								
SALARIES	18145	6.7	1381	7.3	7110	7.2	9654	6.4
OUTSIDE EDITORIAL EXP	4168	1.5	262	1.4	1856	1.9	2049	1.4
TRAVEL & ENTERTAINMNT	1596	0.6	166	0.9	771	0.8	658	0.4
OTHER	3016	1.1	62	0.3	1625	1.6	1329	0.9
TOTAL EDITORIAL EXPENSE	26924	10.0	1871	9.8	11363	11.5	13690	9.0

THOUSANDS OF DOLLARS - AS REPORTED BY 20 PUBLISHERS OF PROFESSIONAL BOOKS, WITH TOTAL NET SALES OF $256,409,000

	ALL PUBLISHERS		6 PUBLISHERS WITH NET SALES UP TO $5 MILLION		9 PUBLISHERS WITH NET SALES $5 TO $15 MILLION		5 PUBLISHERS WITH NET SALES ABOVE $15 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
PRODUCTION EXPENSE								
SALARIES	5698	2.2	286	2.0	1978	2.2	3434	2.7
OUTSIDE PRODUCT'N EXP	1137	0.4	89	0.6	40	0.0	1008	0.7
OTHER	2134	0.8	35	0.2	1150	1.3	948	0.6
TOTAL PRODUCTION EXPENSE	8968	3.5	410	2.9	3167	3.5	5390	3.6

TABLE B15—MARKETING EXPENSE—BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 22 PUBLISHERS OF PROFESSIONAL BOOKS, WITH TOTAL NET SALES OF $267,179,000

	ALL PUBLISHERS		7 PUBLISHERS WITH NET SALES UP TO $5 MILLION		10 PUBLISHERS WITH NET SALES $5 TO $15 MILLION		5 PUBLISHERS WITH NET SALES ABOVE $15 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
SELLING EXPENSE								
SALESMEN'S SALARIES & COMMISSIONS	6844	2.6	310	1.8	2781	2.8	3753	2.5
SALESMEN'S TRAVEL & ENTERTAINMENT	1558	0.6	167	1.0	837	0.8	554	0.4
DEPARTMENTAL SALARIES	4137	1.5	219	1.3	1375	1.4	2543	1.7
DEPARTMENTAL TRAVEL & ENTERTAINMENT	491	0.2	28	0.2	246	0.3	216	0.1
OTHER	4352	1.6	41	0.2	1836	1.9	2476	1.6
TOTAL SELLING EXPENSE	17382	6.5	765	4.5	7075	7.2	9542	6.3
PROMOTION								
DEPARTMENTAL SALARIES	4660	1.7	352	2.1	1425	1.4	2883	1.9
SPACE ADVERTISING	3628	1.4	262	1.5	1040	1.1	2326	1.5
CATALOGS & DIRECT MAIL (TOTAL)	18325	6.9	1375	8.1	6990	7.1	9960	6.6
CATALOGS	3416	1.3	138	0.8	1237	1.3	2041	1.3
DIRECT MAIL	14499	5.6	1238	7.3	5343	5.8	7918	5.2
UNSPECIFIED	410		0		410		0	
PUBLICITY	324	0.1	9	0.1	249	0.3	67	0.0
FREE COPIES	2169	0.8	203	1.2	1048	1.1	918	0.6
EXHIBITS	1191	0.4	137	0.8	583	0.6	472	0.3
OTHER	2169	0.8	76	0.4	669	0.7	1425	0.9
TOTAL PROMOTION EXPENSE	32466	12.2	2414	14.2	12002	12.2	18050	11.9
TOTAL MARKETING EXPENSE	49848	18.7	3179	18.7	19077	19.4	27592	18.2

TABLE B16—FULFILLMENT EXPENSE—BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS

11 PUBLISHERS WITH NET SALES OF $167,042,000 UTILIZING INTERNAL FACILITIES	ALL PUBLISHERS		4 PUBLISHERS WITH NET SALES UP TO $5 MILLION		3 PUBLISHERS WITH NET SALES $5 TO $15 MILLION		4 PUBLISHERS WITH NET SALES ABOVE $15 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
ORDER PROCESSING								
SALARIES	3433	2.1	321	2.9	331	1.1	2780	2.2
EDP/SYSTEMS EXPENSE (DIRECT OR ALLOC.)	2139	1.3	147	1.3	210	0.7	1782	1.4
EQUIPMENT & SUPPLIES	752	0.5	25	0.2	129	0.4	599	0.5
UNSPECIFIED	11		11		0		0	
TOTAL ORDER PROCESSING	6335	3.8	504	4.5	671	2.2	5161	4.1
SHIPPING & WAREHOUSING								
SALARIES	2868	1.7	190	1.7	392	1.3	2286	1.8
OCCUPANCY	1673	1.0	183	1.6	331	1.1	1159	0.9
EQUIPMENT & SUPPLIES	812	0.5	52	0.5	199	0.7	561	0.4
TRANSPORTATION CHRGES	658	0.4	233	2.1	9	0.0	417	0.3
TOTAL SHIPPING AND WAREHOUSING	6011	3.6	658	5.8	931	3.0	4422	3.5
TOTAL FULFILLMENT EXP. OF PUBLISHERS UTILIZING INTERNAL FACILITIES	12346	7.4	1162	10.3	1601	5.2	9583	7.7

Note also text with **Table B-10** on page B-11.

TABLE B17—GENERAL AND ADMINISTRATIVE EXPENSE- BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 18 PUBLISHERS OF PROFESSIONAL BOOKS, WITH TOTAL NET SALES OF $232,226,000

	ALL PUBLISHERS		6 PUBLISHERS WITH NET SALES UP TO $5 MILLION		7 PUBLISHERS WITH NET SALES $5 TO $15 MILLION		5 PUBLISHERS WITH NET SALES ABOVE $15 MILLION	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES
MANAGEMENT SALARIES	5422	2.3	583	3.7	1624	2.5	3214	2.1
ACCOUNTING SALARIES	2728	1.2	204	1.3	1078	1.7	1445	1.0
GENERAL OFFICE SALARIES (EXC. FULFILLMENT)	3382	1.5	120	0.8	1407	2.2	1855	1.2
GENERAL TRAVEL AND ENTERTAINMENT	817	0.4	61	0.4	369	0.6	387	0.3
EDP/SYSTEMS EXPENSE (DIRECT OR ALLOC.)	1710	0.7	42	0.3	652	1.0	1016	0.7
OCCUPANCY EXPENSE (EXC. WAREHOUSING)	7535	3.2	500	3.2	1733	2.7	5302	3.5
EMPLOYEE BENEFITS (TOTL)	9672	4.2	622	4.0	3846	5.9	5205	3.4
PENSIONS	1662	0.7	123	0.9	689	1.2	851	0.6
DEFERRED PROFIT SHAR.	277	0.1	16	0.1	50	0.1	211	0.1
HOSPITAL AND GROUP INSURANCE	2825	1.3	199	1.4	1167	2.0	1459	1.0
PAYROLL TAXES	3799	1.7	221	1.6	1078	1.8	2499	1.6
OTHER	684	0.3	0	0.0	500	0.9	185	0.1
UNSPECIFIED	425		63		362		0	
OTHER TAXES (EXCEPT INC. & PAYROLL TAXES)	1074	0.5	31	0.2	851	1.3	194	0.1
PERSONAL PROP. TAXES	122	0.1	19	0.1	89	0.1	14	0.0
ALL OTHER	848	0.5	6	0.0	663	1.2	180	0.1
UNSPECIFIED	104		5		99		0	
OTHER	6123	2.6	1148	7.3	1988	3.1	2987	2.0
TOTAL GENERAL & ADMINISTRATIVE EXPENSE	38463	16.6	3311	21.2	13548	20.9	21604	14.2

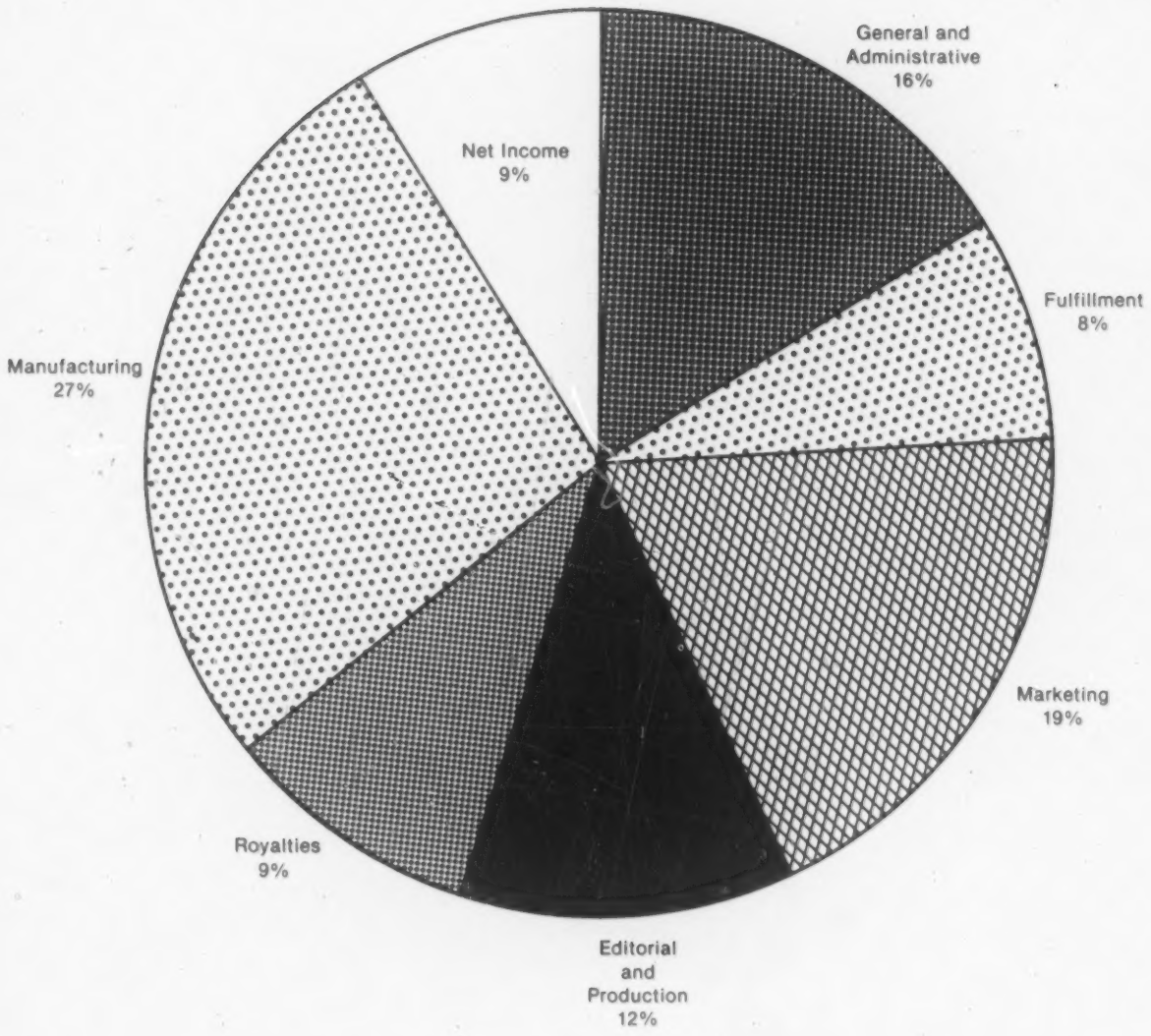


FIGURE 9 — 1982 DISPOSITION OF INCOME BY PROFESSIONAL PUBLISHERS

Average based on data reported in Tables B5 and B12
Income (100%) = Net Sales (96.4%) plus other Income (3.6%)

TABLE B18—BILLINGS AND RECEIVABLES

OF PROFESSIONAL BOOK PUBLISHERS

	NUMBER OF PUBL. REP'TG	AMOUNT
NET SALES ($000)	18	209074
NUMBER OF INVOICES ANNUALLY (000)	12	1866
AVERAGE INV. VALUE-$		59.41
NUMBER OF CREDIT MEMOS ANNUALLY (000)	10	74
ACC'TS RECEIVABLE (AT YEAR END - $000)	18	61508
A/R AS PCT OF NET SLS		29.4
ACC'TS RECEIVABLE - AGED TOTAL ($000)	14	44755
PCT. CURRENT		65.7
PCT. PAST DUE		
1-30 DAYS		15.4
31-60 DAYS		7.0
61 DAYS & OVER		12.0
BAD DEBT RESERVE ($000)	14	3023
PCT. OF NET SALES		1.7
PCT. OF ACC'TS RECE.		6.3
BAD DEBT LOSSES ($000)	14	1661
PCT. OF NET SALES		1.1
PCT. OF ACC'TS RECE.		3.9
AVERAGE COLLECTION PERIOD (DAYS)	16	76
RANGE (DAYS)		45-120

TABLE B19—EMPLOYEE DATA

AS REPORTED BY 19 PUBLISHERS OF PROFESSIONAL BOOKS, EMPLOYING 2,488 TOTAL STAFF (NET SALES PER EMPLOYEE - $102,200)

	PERCENT OF TOTAL	
	AVERAGE	MID-RANGE
EDITORIAL	28.7	20.0 TO 34.7
PRODUCTION	14.8	6.6 TO 19.9
MARKETING (TOTAL)	23.6	12.4 TO 31.6
SALESMEN	6.2	2.5 TO 11.8
SALES DEPARTMENT	6.4	2.4 TO 15.8
PROMOTION	11.0	5.1 TO 15.1
FULFILLMENT (TOTAL)	18.0	11.4 TO 28.0
ORDER PROCESSING	12.3	6.0 TO 25.5
SHIPPING & WAREHOUS'G	5.7	5.6 TO 10.7
ADMINISTRATIVE MANAGEM'T	4.8	3.7 TO 7.8
GENERAL OFFICE	7.1	3.9 TO 11.9
OTHER	3.1	2.7 TO 16.5
EMPLOYEES PER $100,000 SALES	1.0	0.8 TO 1.3

TABLE B20—INVENTORY TURNOVER

OF PROFESSIONAL BOOK PUBLISHERS

	NUMBER OF PUBL. REP'TS	NET SALES ($000)	INV. TURN-OVER
TECHNICAL & SCIENTIFIC	11	101387	1.0
BUSINESS & OTHER PROF'L	10	91787	1.5
MEDICAL	13	70294	1.2
SALES UP TO $5 MILLION	7	17043	1.3
SALES $5 TO $15 MILLION	9	86469	1.0
SALES ABOVE $15 MILLION	6	174413	1.2

Inventory turnover is established by dividing total manufacturing cost by the average of Beginning Inventory and Ending Inventory after Writedown. For pertinent definitions, refer to pages 6 and 7 of Questionnaire Form B. Also please note comments on plant costs and plant cost treatment with Table B6.

In comparing his own inventory turnover with that reported above, a publisher should bear in mind not only the possible impact of plant cost treatment on inventory values but also the variations in such values resulting from differing writedown policies. Most writedown practices in the industry must, perforce, be based on subjective judgement of market values, reflecting varying life expectancies and turnover of product lines and individual titles. A publisher must keep his own sales patterns in mind, therefore, when making the comparison.

Section C

MASS MARKET PAPERBACK PUBLISHERS

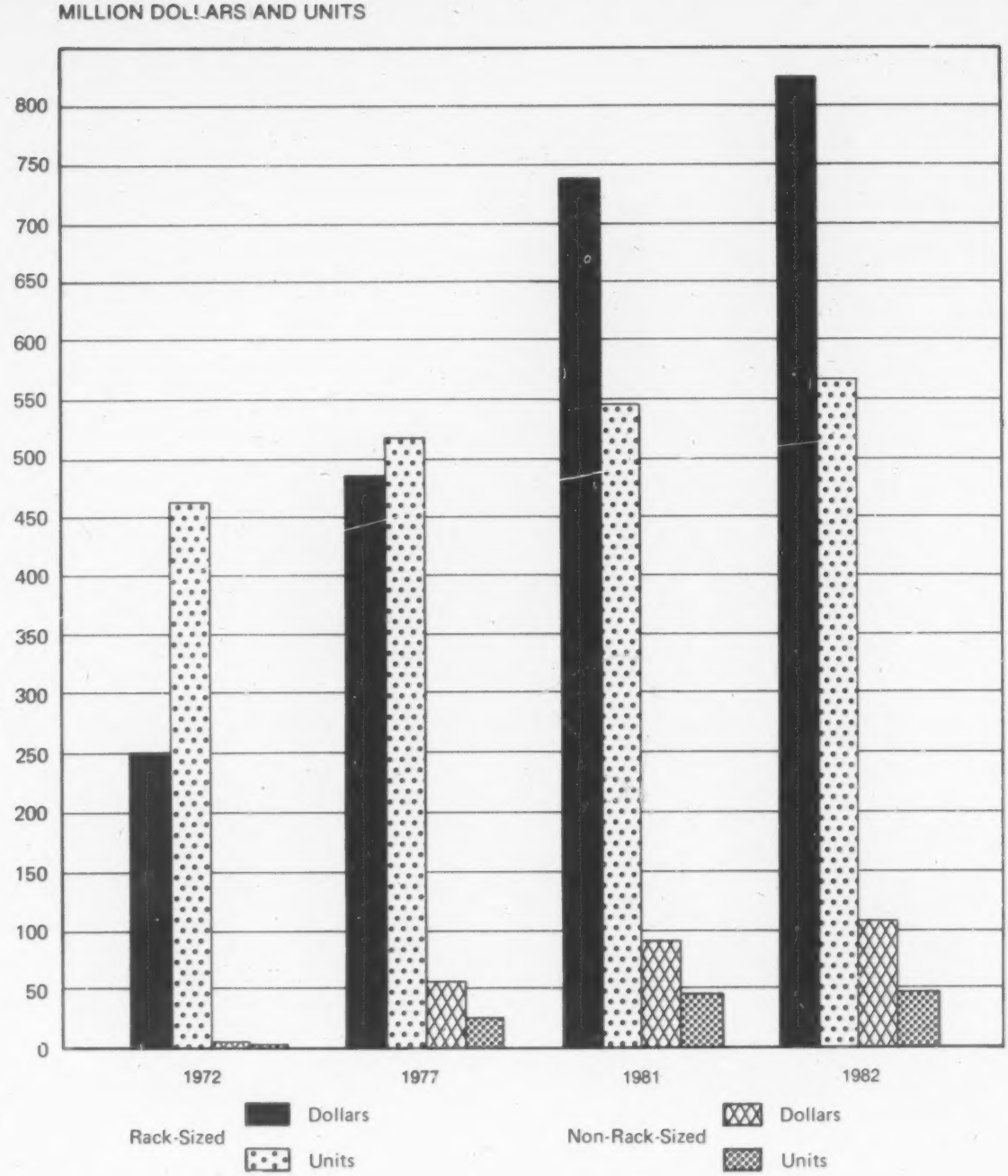


FIGURE 10 — MASS MARKET PAPERBACK SALES 1972, 1977, 1981 and 1982

Estimated Industry Sales — Millions of Dollars and Units

	RACK-SIZED		NON-RACK-SIZED	
	Dollars	Units	Dollars	Units
1972	$250.0	466.9	$2.8	1.3
1977	$487.7	518.8	$54.8	28.4
1981	$735.6	545.6	$92.9	48.4
1982	$823.1	565.0	$109.8	48.8

Please refer to the GENERAL INSTRUCTIONS AND DEFINITIONS, and the specific instructions and definitions for this divisional survey in QUESTIONNAIRE FORM C [available on request from the AAP Office] to insure the correct interpretation of this Report.

Furthermore, the methodology used in gathering and reporting data, which is discussed in the INTRODUCTION should be reviewed for a full understanding of the tables and text.

Table C1 provides a sales summary based on data reported by 6 rack-sized book publishers and 6 non-rack-sized book publishers.

These publishers of mass market paperbacks reported net sales of $481.9 million to the 1982 Survey. Of these sales $426.0 million were in rack-sized books (i.e., books measuring 4-1/4" x 7-1/8") and $55.9 million in non-rack-sized books (including a range of paperback books, smaller and larger than rack-sized, but excluding non-book products). Based on the estimates of industry sales on page C-2 the participating publishers appear to represent some 51.7% of the total.

Table C2 provides breakdown by type of customer. Table C3 and subsequent tables are devoted to reporting operating, balance sheet and employee data.

TABLE C1—SALES OF MASS MARKET PAPERBACKS

MILLIONS OF DOLLARS AND UNITS - AS REPORTED BY 6 PUBLISHERS

A. RACK-SIZED BOOKS	1982			1981			PERCENT CHANGE 82/81		
	$	UNITS	$ AVG. PER UNIT	$	UNITS	$ AVG. PER UNIT	$	UNITS	$ AVG. PER UNIT
GROSS SALES	656.7	449.8	1.460	587.7	422.5	1.391	11.7	6.5	5.0
CREDITED RETURNS	230.7	167.3	1.379	196.3	147.5	1.331	17.5	13.5	3.6
NET SALES	426.0	282.5	1.508	391.4	275.1	1.423	8.8	2.7	6.0
PERCENT RETURNS TO GROSS	35.1	37.2		33.4	34.9		5.1	6.6	

	1980			PERCENT CHANGE 82/80		
	$	UNITS	$ AVG. PER UNIT	$	UNITS	$ AVG. PER UNIT
GROSS SALES	500.6	395.8	1.265	31.2	13.6	15.4
CREDITED RETURNS	156.9	134.3	1.168	47.0	24.6	18.1
NET SALES	343.7	261.5	1.314	23.9	9.0	14.8
PERCENT RETURNS TO GROSS	31.3	33.9		12.1	9.7	

B. NON-RACK-SIZED BOOKS	1982			1981			PERCENT CHANGE 82/81		
	$	UNITS	$ AVG. PER UNIT	$	UNITS	$ AVG. PER UNIT	$	UNITS	$ AVG. PER UNIT
GROSS SALES	70.1	33.9	1.801	64.8	32.7	1.985	8.0	3.8	-9.3
CREDITED RETURNS	14.1	5.3	2.677	11.3	4.5	2.496	25.1	16.6	7.3
NET SALES	55.9	28.6	1.954	53.6	28.1	1.904	4.4	1.7	2.6
PERCENT RETURNS TO GROSS	20.1	15.5		17.4	13.8		15.5	12.3	

	1980			PERCENT CHANGE 82/80		
	$	UNITS	$ AVG. PER UNIT	$	UNITS	$ AVG. PER UNIT
GROSS SALES	53.5	29.5	1.812	31.0	14.9	-0.7
CREDITED RETURNS	8.4	3.3	2.513	67.4	57.2	6.5
NET SALES	45.0	26.2	1.722	24.2	9.5	13.5
PERCENT RETURNS TO GROSS	15.7	11.4		28.0	36.0	

TABLE C2—SALES OF MASS MARKET PAPERBACKS—BY TYPE OF CUSTOMER

THOUSANDS OF DOLLARS AND UNITS AS REPORTED BY 6 PUBLISHERS

RACK-SIZED BOOKS 1982	GROSS SALES			CREDITED RETURNS			NET SALES		
	$	UNITS	$/UNIT	$	UNITS	$/UNIT	$	UNITS	$/UNIT
WHOLESALERS-U.S., CANADA									
NEW RELEASES	239691	162037	1.479						
REORDERS	92382	67171	1.375						
TOTAL WHOLESALERS	332073	229208	1.449	155592	116506	1.335	176481	112702	1.566
DIRECT ACCOUNTS									
JOBBERS	77292	51467	1.502	17186	11721	1.466	60106	39746	1.512
RETAILERS	209831	129345	1.622	52444	34996	1.499	157387	94351	1.668
EXPORT & MILITARY	25351	22733	1.115	5255	3964	1.326	20096	18763	1.071
TOTAL DIRECT	312474	203545	1.535	74885	50679	1.478	237589	152866	1.554
SPECIAL SALES	12129	17023	0.713	214	140	1.529	11915	16883	0.706
TOTAL	656676	449776	1.460	230691	167325	1.379	425985	282451	1.508
WEIGHTED AVERAGE COVER PRICE ($)	2.914								

RACK-SIZED BOOKS 1981	GROSS SALES			CREDITED RETURNS			NET SALES		
	$	UNITS	$/UNIT	$	UNITS	$/UNIT	$	UNITS	$/UNIT
WHOLESALERS-U.S., CANADA									
NEW RELEASES	218755	154970	1.412						
REORDERS	91603	66575	1.376						
TOTAL WHOLESALERS	310358	221545	1.401	133167	104462	1.275	177191	117083	1.513
DIRECT ACCOUNTS									
JOBBERS	60974	43227	1.411	13453	10372	1.297	47521	32855	1.446
RETAILERS	188620	126861	1.487	46824	30140	1.554	141796	96721	1.466
EXPORT & MILITARY	16601	14911	1.113	2639	2293	1.151	13962	12618	1.107
TOTAL DIRECT	266195	184999	1.439	62916	42805	1.470	203279	142194	1.430
SPECIAL SALES	11174	15975	0.699	242	187	1.294	10932	15788	0.692
TOTAL	587727	422519	1.391	196325	147454	1.331	391402	275065	1.423
WEIGHTED AVERAGE COVER PRICE ($)	2.692								

RACK-SIZED BOOKS 1980	GROSS SALES			CREDITED RETURNS			NET SALES		
	$	UNITS	$/UNIT	$	UNITS	$/UNIT	$	UNITS	$/UNIT
WHOLESALERS-U.S., CANADA									
NEW RELEASES	179451	142098	1.263						
REORDERS	89501	71207	1.257						
TOTAL WHOLESALERS	268952	213305	1.261	107367	94169	1.140	161585	119136	1.356
DIRECT ACCOUNTS									
JOBBERS	64110	52930	1.211	13215	10966	1.205	50895	41964	1.213
RETAILERS	145362	105832	1.374	33611	26601	1.264	111751	79231	1.410
EXPORT & MILITARY	14411	13959	1.032	2427	2422	1.002	11984	11537	1.039
TOTAL DIRECT	223883	172721	1.296	49253	39989	1.232	174630	132732	1.316
SPECIAL SALES	7762	9821	0.790	264	179	1.475	7498	9642	0.778
TOTAL	500597	395847	1.265	156884	134337	1.168	343713	261510	1.314
WEIGHTED AVERAGE COVER PRICE ($)	2.440								

Continued on page C-5

5 publishers reported the following net sales and returns (in millions of dollars) and strip cover percentages of returns, for rack-sized books:

	1981	1982
Net Sales	360.4	389.4
Returns	177.1	211.0
% of Strip Covers	94	94

TABLE C2—SALES OF MASS MARKET PAPERBACKS—BY TYPE OF CUSTOMER

(continued from page C-4)

THOUSANDS OF DOLLARS AND UNITS AS REPORTED BY 6 PUBLISHERS

NON-RACK-SIZED BOOKS 1982	GROSS SALES			CREDITED RETURNS			NET SALES		
	$	UNITS	$/UNIT	$	UNITS	$/UNIT	$	UNITS	$/UNIT
WHOLESALERS-U.S., CANADA									
NEW RELEASES	8029	4477	1.793						
REORDERS	11860	3839	3.089						
TOTAL WHOLESALERS	19889	8316	2.392	6424	2529	2.540	13465	5787	2.327
DIRECT ACCOUNTS									
JOBBERS	11392	8498	1.341	1740	759	2.292	9652	7739	1.247
RETAILERS	28849	13332	2.166	5252	1843	2.850	23597	11489	2.054
EXPORT & MILITARY	2284	1535	1.488	264	94	2.809	2020	1441	1.402
TOTAL DIRECT	42525	23365	1.820	7256	2696	2.691	35269	20669	1.706
SPECIAL SALES	7612	2211	3.443	411	38	10.816	7201	2173	3.314
TOTAL	70026	33892	1.801	14091	5263	2.677	55935	28629	1.954
WEIGHTED AVERAGE COVER PRICE ($)	5.102								

NON-RACK-SIZED BOOKS 1981	GROSS SALES			CREDITED RETURNS			NET SALES		
	$	UNITS	$/UNIT	$	UNITS	$/UNIT	$	UNITS	$/UNIT
WHOLESALERS-U.S., CANADA									
NEW RELEASES	5925	2134	2.776						
REORDERS	12414	6138	2.022						
TOTAL WHOLESALERS	18339	8272	2.217	5561	2403	2.314	12778	5869	2.177
DIRECT ACCOUNTS									
JOBBERS	9146	5167	1.770	1085	384	2.826	8061	4783	1.685
RETAILERS	31387	16833	1.865	4347	1650	2.635	27040	15183	1.781
EXPORT & MILITARY	1480	555	2.667	128	39	3.282	1352	516	2.620
TOTAL DIRECT	42013	22555	1.863	5560	2073	2.682	36453	20482	1.780
SPECIAL SALES	4476	1825	2.453	142	36	3.944	4334	1789	2.423
TOTAL	64828	32652	1.985	11263	4512	2.496	53565	28140	1.904
WEIGHTED AVERAGE COVER PRICE ($)	5.754								

NON-RACK-SIZED BOOKS 1980	GROSS SALES			CREDITED RETURNS			NET SALES		
	$	UNITS	$/UNIT	$	UNITS	$/UNIT	$	UNITS	$/UNIT
WHOLESALERS-U.S., CANADA									
NEW RELEASES	3327	1634	2.036						
REORDERS	8562	4991	1.715						
TOTAL WHOLESALERS	11889	6625	1.795	2331	966	2.413	9558	5659	1.689
DIRECT ACCOUNTS									
JOBBERS	9983	8806	1.134	1282	565	2.269	8701	8241	1.056
RETAILERS	29053	12815	2.267	4695	1780	2.638	24358	11035	2.207
EXPORT & MILITARY	915	451	2.029	108	36	3.000	807	415	1.945
TOTAL DIRECT	39951	22072	1.810	6085	2381	2.556	33866	19691	1.720
SPECIAL SALES	1615	806	2.004	1	2	0.500	1614	804	2.007
TOTAL	53455	29503	1.812	8417	3349	2.513	45038	26154	1.722
WEIGHTED AVERAGE COVER PRICE ($)	5.199								

TABLE C3—OPERATING DATA OF MASS MARKET PAPERBACK PUBLISHERS (RACK SIZED BOOKS ONLY)

THOUSANDS OF DOLLARS - AS REPORTED BY 4 PUBLISHERS

	1982			1981		
	$	PERCENT OF GROSS SALES		$	PERCENT OF GROSS SALES	
		AVERAGE	RANGE		AVERAGE	RANGE
REVENUES						
GROSS SALES	425678	100.0	100.0 TO 100.0	411873	100.0	100.0 TO 100.0
INCENTIVES	10000	2.3	0.6 TO 4.0	11027	2.7	0.8 TO 4.8
RETURNS & ALLOW. -						
CREDITED	144259	33.9	32.2 TO 39.2	130893	31.8	27.6 TO 38.2
ADD'L PROVISION	7387	1.7	-1.3 TO 6.7	4855	1.2	-4.1 TO 3.3
ALLOWANCES	-24	-0.0		317	0.1	
TOTAL INCENTIVES & RETURNS	161622	38.0	35.0 TO 39.3	147092	35.7	34.8 TO 41.4
NET SALES	264056	62.0	60.7 TO 65.0	264781	64.3	58.6 TO 65.2
COST OF SALES						
COST OF GOODS MANUFACTURED & SOLD	78957	18.5	17.0 TO 21.5	76884	18.7	16.7 TO 23.7
ROYALTIES	71702	16.8	15.5 TO 19.8	76301	18.5	15.7 TO 20.5
FREIGHT & DUTY	16884	4.0	3.4 TO 6.3	16898	4.1	3.4 TO 6.5
TOTAL COST OF SALES	167543	39.4	36.3 TO 45.0	170083	41.3	37.8 TO 46.5
GROSS PROFIT	96513	22.7	15.7 TO 26.6	94698	23.0	17.6 TO 37.9
EXPENSES						
FULFILLMENT						
ORDER ENTRY & CUST. SERVICE	4915	1.2	0.6 TO 2.1	4659	1.1	0.6 TO 2.2
SHIPPING & WAREHOUSING	12440	2.9	0.5 TO 4.2	11788	2.9	0.4 TO 4.4
TOTAL FULFILLMENT	17355	4.1	1.1 TO 6.2	16447	4.0	1.0 TO 6.6
EDP/SYSTEMS EXP.	5969	1.4	0.8 TO 3.0	5187	1.3	0.8 TO 2.8
EDITORIAL	4174	1.0	0.5 TO 1.1	4098	1.0	0.4 TO 1.1
PRODUCTION	2710	0.6	0.5 TO 0.9	2538	0.6	0.5 TO 1.0
MARKETING	39140	9.2	8.9 TO 9.3	35465	8.6	8.1 TO 9.2
GEN. & ADM. OVERHEAD	17462	4.1	1.0 TO 5.4	15896	3.9	1.2 TO 5.1
INTEREST EXPENSE OR (INCOME) NET	-106	-0.0	-0.6 TO 1.5	1104	0.3	0.0 TO 0.5
OTHER EXPENSE OR (INCOME) NET	-419	-0.1	-0.6 TO 0.3	-1211	-0.3	-1.0 TO 0.0
TOTAL EXPENSE	86285	20.3	18.1 TO 21.2	79523	19.3	16.3 TO 21.8
INCOME BEFORE TAX AND MANAGEMENT FEES	10228	2.4	-5.5 TO 6.7	15175	3.7	-3.5 TO 7.6

In addition to the data reported in Table C-3, the four publishers reported gross sales units of 291,289,000 in 1982 and 296,652,000 in 1981 and returns units of 107,634,000 in 1982 and 101,952,000 in 1981.

TABLE C3a—REVENUES AND COST OF SALES OF NON-RACK SIZED BOOKS

THOUSANDS OF DOLLARS - AS REPORTED BY 4 PUBLISHERS

	1982			1981		
	$	PERCENT OF GROSS SALES		$	PERCENT OF GROSS SALES	
		AVERAGE	RANGE		AVERAGE	RANGE
REVENUES						
GROSS SALES	57714	100.0	100.0 TO 100.0	49678	100.0	100.0 TO 100.0
INCENTIVES	648	1.1		490	1.0	
RETURNS & ALLOW. -						
CREDITED	10853	18.8	15.8 TO 28.6	7979	16.1	10.1 TO 31.1
ADD'L PROVISION	-125	-0.2	-5.6 TO 3.9	1610	3.2	1.1 TO 5.9
ALLOWANCES	32	0.1		116	0.2	
TOTAL INCENTIVES & RETURNS	11408	19.8	10.4 TO 27.6	10195	20.5	12.4 TO 32.2
NET SALES	46306	80.2	72.4 TO 89.6	39483	79.5	67.8 TO 87.6
COST OF SALES						
COST OF GOODS MANUFACTURED & SOLD	14558	25.2	22.3 TO 29.9	13792	27.8	22.2 TO 33.2
ROYALTIES	10604	18.4	12.0 TO 19.2	8405	16.9	12.4 TO 23.4
FREIGHT & DUTY	2257	3.9	1.1 TO 4.5	2114	4.3	1.3 TO 5.1
TOTAL COST OF SALES	27419	47.5	38.2 TO 53.6	24311	48.9	41.1 TO 56.2
GROSS PROFIT	18887	32.7	25.6 TO 40.7	15172	30.5	11.6 TO 38.5

In addition to the data reported in Table C-3a, the four publishers reported gross sales units of 41,208,000 in 1982 and 24,992,000 in 1981 and returns units of 3,989,000 in 1982 and 2,427,000 in 1981.

TABLE C4—EDITORIAL, PRODUCTION AND MARKETING EXPENSE OF MASS MARKET PAPERBACK PUBLISHERS (RACK-SIZED BOOKS ONLY)

THOUSANDS OF DOLLARS - AS REPORTED BY 4 PUBLISHERS
WITH TOTAL 1982 GROSS SALES OF $425,678,000

	1982			1981		
	$	PERCENT OF GROSS SALES		$	PERCENT OF GROSS SALES	
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE
EDITORIAL EXPENSE						
SALARIES	3171	0.7	0.5 TO 0.8	3017	0.7	0.5 TO 0.8
OUTSIDE EDITORIAL EXP	408	0.1	0.0 TO 0.2	464	0.1	0.0 TO 0.2
TRAVEL & ENTERTAINMNT	282	0.1	0.1 TO 0.1	370	0.1	0.1 TO 0.2
OTHER	313	0.1	0.1 TO 0.2	247	0.1	0.1 TO 0.1
TOTAL EDITORIAL EXPENSE	4174	1.0	0.6 TO 1.1	4098	1.0	0.6 TO 1.1
PRODUCTION EXPENSE						
SALARIES	2275	0.5	0.5 TO 0.7	2090	0.5	0.4 TO 0.7
OUTSIDE PRODUCTION EXPENSE	44	0.0		52	0.0	0.0 TO 0.0
OTHER	391	0.1	0.0 TO 0.3	396	0.1	0.0 TO 0.3
TOTAL PRODUCTION EXPENSE	2710	0.6	0.5 TO 0.9	2538	0.6	0.5 TO 0.9
MARKETING EXPENSE						
SALESMEN'S SALARIES & COMMISSIONS	8134	1.9	1.6 TO 2.5	8457	2.1	1.7 TO 2.5
MARKETING FEES TO NATIONAL DISTRIBUTOR	1827	0.4		1929	0.5	
OUTSIDE MEDIA, POINT OF SALE & PUBLICITY	16927	4.0	3.6 TO 4.5	13671	3.3	2.9 TO 4.0
RACK EXPENSE	1489	0.3	0.3 TO 0.4	1451	0.4	0.2 TO 0.5
SALESMEN'S AUTO-MOBILE EXPENSE	1215	0.3	0.2 TO 0.5	1358	0.3	0.2 TO 0.6
SALESMEN'S TRAVEL & ENTERTAINMENT	2748	0.6	0.6 TO 1.0	2663	0.6	0.6 TO 1.1
OTHER SELLING EXPENSE	6800	1.6	0.6 TO 2.1	5936	1.4	0.5 TO 2.0
TOTAL MARKETING EXPENSE	39140	9.2	8.9 TO 9.3	35465	8.6	8.2 TO 9.2

Note that data in **Tables C3, C4, C6, C7 and C9** cover **Rack-Sized** books only, while those in **Table C3a** cover **Non-Rack-Sized** books. Billings and Receivables data, normally shown in **Table C5**, were insufficiently reported this year.

Unlike in other sections of this volume, data shown in Section C not reported in detail by some participating publishers, have been allocated in the same proportion as the detail actually provided, without showing "unspecified" amounts separately.

Readers should note the fact the "Net Sales" in Tables C1 and C2 are the product of Gross Sales less Credited returns only, whereas in Table C3 "Net Sales" result from the deduction from Gross Sales of Credited Returns, Additional Provisions for Returns, and Incentives.

Data on rack outlays to wholesalers and direct accounts were insufficiently reported this year.

In **Table C6** publishers have included and/or allocated equivalency provisions for marketing and fulfillment services provided by national distributors.

TABLE C6—EMPLOYEE DATA (RACK-SIZED BOOKS ONLY)

AS REPORTED BY 4 MASS MARKET PAPERBACK PUBLISHERS
EMPLOYING 1,899 TOTAL STAFF
(1982 GROSS SALES PER EMPLOYEE - $224,159)

	PERCENT OF TOTAL			
	1982		1981	
	AVERAGE	RANGE	AVERAGE	RANGE
EDITORIAL	8.3	6.7 TO 9.7	8.9	6.7 TO 11.7
PRODUCTION	4.1	2.9 TO 7.3	4.4	3.0 TO 7.3
ART	3.2	1.6 TO 4.7	3.1	1.1 TO 5.5
MARKETING (TOTAL)	34.3	28.0 TO 52.0	34.4	28.2 TO 47.5
SALESMEN	20.5	13.8 TO 29.1	21.4	15.8 TO 29.5
SALES DEPARTMENT	9.3	8.0 TO 11.1	8.2	7.6 TO 10.6
PROMOTION, PUBLICITY, AND ADVERTISING	4.5	3.1 TO 12.3	4.7	3.7 TO 9.5
FULFILLMENT (TOTAL)	41.5	30.7 TO 48.1	40.7	30.7 TO 45.7
ORDER PROCESSING	10.6	5.5 TO 27.1	10.5	4.6 TO 25.8
CREDIT & ACC'TS RECE.	7.6	4.3 TO 12.3	7.0	3.5 TO 11.0
SHIPPING & WAREHOUSING	23.3	3.7 TO 30.7	23.2	3.7 TO 32.6
ADMINISTRATIVE MANAGEMENT & GENERAL OFFICE	8.6	12.8 TO 18.6	8.6	12.3 TO 20.2

TABLE C7—BALANCE SHEET DATA (RACK-SIZED BOOKS ONLY)

THOUSANDS OF DOLLARS

	RACK-SIZED BOOKS			
	1982		1981	
	$	PCT OF GROSS SALES	$	PCT OF GROSS SALES
INVENTORY DATA				
PUBLISHERS REPORTING	3		3	
GROSS SALES	375800		361634	
PAPER	8034	2.1	7054	1.9
WORK IN PROCESS	9298	2.5	7225	2.0
FINISHED GOODS	16032	4.3	13979	3.9
TOTAL	33364	8.9	28258	7.8

TABLE C9—RESERVE FOR RETURNS (RACK-SIZED BOOKS ONLY)

THOUSANDS OF DOLLARS - AS REPORTED BY 3 PUBLISHERS

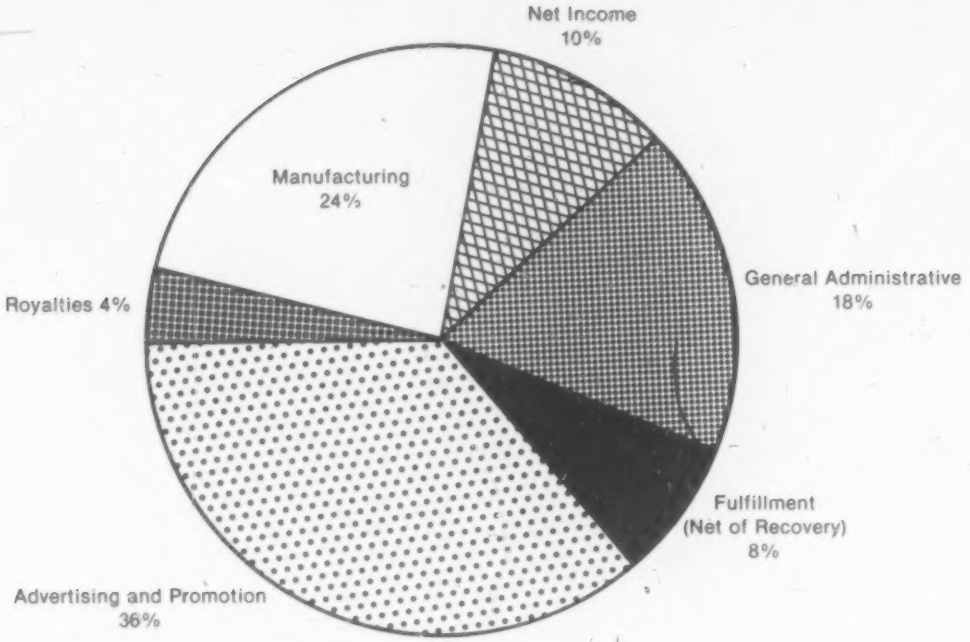
	RACK-SIZED BOOKS			
	1982		1981	
	$	PCT OF GROSS SALES	$	PCT OF GROSS SALES
GROSS SALES	244301	100.0	233932	100.0
NET SALES	152336	62.4	148697	63.6
RESERVE FOR RETURNS	47451	19.4	36993	15.8

Note that **Table C8**, Guarantees, and **C10**, Billings and Receivables were not printed due to insufficient reporting of data.

Section D

BOOK CLUBS AND MAIL ORDER PUBLICATIONS

BOOK CLUBS (Income = Net sales 100.0%)



MAIL ORDER PUBLICATIONS (Income = Net sales 99.5%; Other .5%)

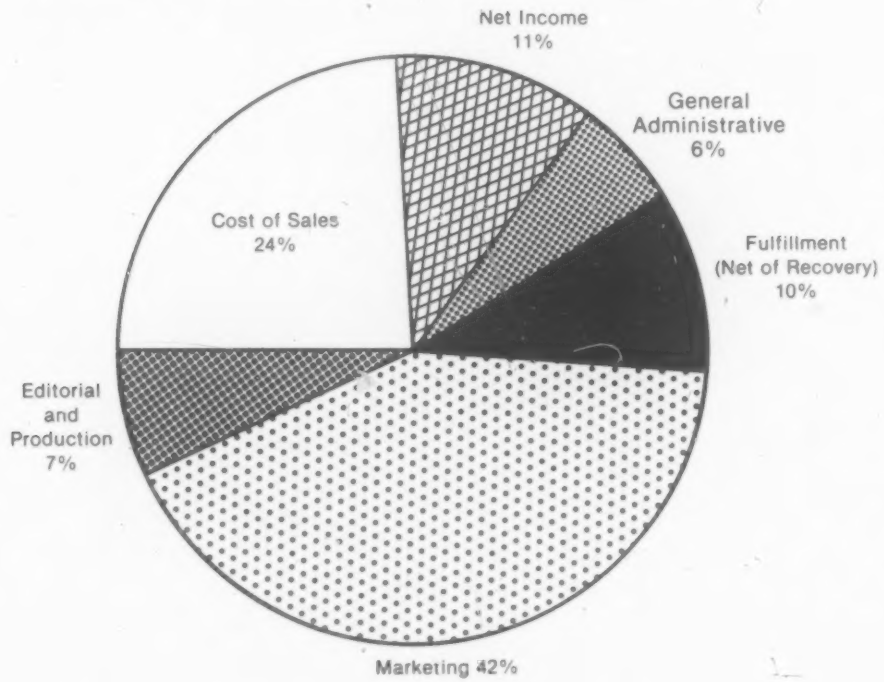


FIGURE 11 BOOK CLUB AND MAIL ORDER PUBLICATIONS 1982 DISPOSITION OF INCOME

Averages based on data reported in Tables D4 and D9.

Please refer to the GENERAL INSTRUCTIONS AND DEFINITIONS, and the specific instructions and definitions for this divisional survey in QUESTIONNAIRE FORM D [available on request from the AAP Office] to insure the correct interpretation of this Report. Furthermore, the methodology used in gathering and reporting data, which is discussed in the INTRODUCTION should be reviewed for a full understanding of the tables and text.

BOOK CLUBS

Table D1 provides a sales summary and comparison between 1982 and 1981 based on data furnished by participating publishers.

73 book clubs, ranging from low-priced children's books to the higher-priced collectors' editions, reported 1982 net sales of $441.6 million to the Survey. Based on estimated net sales for this segment of the industry of $590.0 million, the reported sales represent some 74.8% of the total.

Table D2 offers a breakdown by sales category in dollars and units; Table D3 by geographical location. Operating data is analyzed in Table D4 through D7, and receivables are reported jointly with those of mail order publications in Table D11.

TABLE D1—SALES BY BOOK CLUBS

THOUSANDS OF DOLLARS AND UNITS - AS REPORTED BY 73 CLUBS

	GROSS SALES					
	1982		1981		PERCENT CHANGE	
	$	UNITS	$	UNITS	$	UNITS
13 GENERAL INTEREST BOOK CLUBS	332325	71694	329365	83154	0.9	-13.8
60 SPECIAL INTEREST AND PROFESSIONAL CLUBS	198665	56738	186830	61786	6.3	-8.2
TOTAL	530990	128432	516195	144940	2.9	-11.4

	RETURNS					
	1982		1981		PERCENT CHANGE	
	$	UNITS	$	UNITS	$	UNITS
13 GENERAL INTEREST BOOK CLUBS	52846	5133	49158	4477	7.5	14.7
60 SPECIAL INTEREST AND PROFESSIONAL CLUBS	36551	6533	33275	4668	9.8	40.0
TOTAL	89397	11666	82433	9145	8.4	27.6

	NET SALES					
	1982		1981		PERCENT CHANGE	
	$	UNITS	$	UNITS	$	UNITS
13 GENERAL INTEREST BOOK CLUBS	279479	66561	280207	78677	-0.3	-15.4
60 SPECIAL INTEREST AND PROFESSIONAL CLUBS	162114	50205	153555	57118	5.6	-12.1
TOTAL	441593	116766	433762	135795	1.8	-14.0

TABLE D1—SALES BY BOOK CLUBS

(continued from page D-3)

	1982 PERCENT RETURNS TO GROSS			
	DOLLARS		UNITS	
	AVERAGE	RANGE	AVERAGE	RANGE
13 GENERAL INTEREST BOOK CLUBS	15.9	0.0 TO 21.4	7.2	0.0 TO 17.3
60 SPECIAL INTEREST AND PROFESSIONAL CLUBS	18.4	9.6 TO 30.6	11.5	9.1 TO 43.2
TOTAL	16.8	0.0 TO 30.6	9.1	0.0 TO 28.0

	1981 PERCENT RETURNS TO GROSS			
	DOLLARS		UNITS	
	AVERAGE	RANGE	AVERAGE	RANGE
13 GENERAL INTEREST BOOK CLUBS	14.9	0.0 TO 19.7	5.4	0.0 TO 15.3
60 SPECIAL INTEREST AND PROFESSIONAL CLUBS	17.8	8.5 TO 34.4	7.6	4.2 TO 29.3
TOTAL	16.0	0.0 TO 34.4	6.3	0.0 TO 29.3

TABLE D2—GROSS SALES BY BOOK CLUBS—BY CATEGORY OF SALE

THOUSANDS OF DOLLARS AND UNITS - AS REPORTED BY 47 CLUBS

	GROSS SALES		DOLLARS PER UNIT	
	$	UNITS	$-AVG	$-AVG RANGE
ALL SALES	406988	132165	3.08	1.20 TO 17.50
PRIME SELECTIONS	278510	120227	2.32	1.20 TO 30.06
OTHER SALES (TOTAL)	124921	10646	11.73	0.60 TO 14.84
ALTERNATES	76023	8451	9.00	7.93 TO 17.54
BACKLIST	48898	2195	22.28	0.60 TO 37.06
BONUSES	3558	1292	2.75	1.92 TO 14.81

TABLE D3—GEOGRAPHICAL DISTRIBUTION OF GROSS SALES BY BOOK CLUBS

THOUSANDS OF DOLLARS - AS REPORTED BY 78 CLUBS

	DOMESTIC		CANADA		OTHER FOREIGN	
	$	PCT OF SALES	$	PCT OF SALES	$	PCT OF SALES
18 GENERAL INTEREST CLBS	320640	97.4	8539	2.6	0	0.0
60 SPECIAL INTEREST AND PROFESSIONAL CLUBS	199096	98.7	1915	1.0	654	0.3
TOTAL	519736	97.9	10454	2.0	654	0.1

TABLE D4—OPERATING DATA OF BOOK CLUBS

THOUSANDS OF DOLLARS - AS REPORTED BY 63 CLUBS

	1982			1981		
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES	
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE
GROSS SALES	506532	119.6	114.9 TO 138.6	492746	117.4	113.7 TO 150.7
REGULAR	427805	115.0	108.7 TO 131.1	408261	113.0	107.3 TO 126.7
REDUCED PRICE	17184	4.6	3.0 TO 10.2	16035	4.4	2.7 TO 11.1
UNSPECIFIED	61543			68450		
RETURNS & ALLOWANCES	83164	19.6	16.4 TO 40.2	73049	17.4	15.6 TO 51.3
NET SALES	423368	100.0	100.0 TO 100.0	419698	100.0	100.0 TO 100.0
COST OF SALES						
MANUFACTURING	74617	24.5	20.2 TO 30.8	69575	22.6	18.0 TO 29.7
ROYALTIES	12789	4.2	3.4 TO 9.1	12945	4.2	3.2 TO 10.0
UNSPECIFIED	33880			30106		
TOTAL COST OF SALES	121286	28.6	26.0 TO 35.9	112626	26.8	24.2 TO 37.8
GROSS MARGIN ON SALES	302082	71.4	64.1 TO 74.0	307072	73.2	62.2 TO 75.8
OTHER INCOME	1430	0.3	0.2 TO 1.0	573	0.1	0.1 TO 1.4
OPERATING EXPENSE						
ADVERTISING & PROM.	119463	36.3	29.2 TO 41.2	118009	34.9	28.1 TO 41.0
FULFILLMENT (NET OF RECOVERY)	24963	7.6	5.8 TO 16.8	25147	7.4	6.5 TO 17.5
GENERAL & ADMIN.	59942	18.2	9.1 TO 22.2	68352	20.2	8.2 TO 27.5
UNSPECIFIED	58264			51246		
TOTAL OPERATING EXPENSE	262632	62.0	48.7 TO 65.5	262754	62.6	48.3 TO 74.6
NET INCOME FROM OPERATIONS	40880	9.7	5.0 TO 14.0	44891	10.7	2.2 TO 14.0

TABLE D5—ADVERTISING AND PROMOTION EXPENSE

THOUSANDS OF DOLLARS - AS REPORTED BY 31 BOOK CLUBS WITH TOTAL NET SALES OF $409,587,000

	$	PERCENT OF NET SALES	
		AVERAGE	MID-RANGE
NEW MEMBER OFFERS (TOTAL NET OF RECOVERY)	88919	24.7	19.5 TO 26.8
COST OF BOOKS	37811	10.5	7.1 TO 11.8
SPACE ADVERTISING	25252	7.0	3.4 TO 9.3
DIRECT MAIL	28413	7.9	6.1 TO 15.1
OTHER	4806	1.3	
(LESS) INCOME FROM OFFERS	7363	2.0	1.2 TO 6.6
PROMOTION TO MEMBERS	33141	9.2	9.7 TO 12.6
ADVERTISING AND PROMOTION SALARIES	5208	1.4	0.8 TO 1.9
TOTAL ADVERTISING AND PROMOTION EXPENSE	127268	35.4	25.2 TO 39.2

Table D6 - Income and Cost of New Member Acquisition - has been eliminated this year because insufficient data was reported.

TABLE D6a—MEMBERSHIP DATA

AS REPORTED BY 39 BOOK CLUBS

	(000)	PCT OF TOTAL
TOTAL MEMBERSHIP	5431	100.0
NEW MEMBERS (1982)	3499	64.4
MEMBERS TERMINATING (1982)	3570	65.7

39 Professional and General and Special Interest Consumer Book Clubs with a combined membership of 5.4 million reported acquiring 3.5 million new members during the year, while terminating 3.6 million.

21 of the above Clubs, with a combined membership of 3.7 million, reported the following average monthly acceptance rates on their offerings.

Prime Selections 29.2%
Alternates and Backlist 22.8%
Bonus Books 2.2%

TABLE D7—FULFILLMENT EXPENSE

(NET OF RECOVERIES)
THOUSANDS OF DOLLARS - AS REPORTED BY 23 BOOK CLUBS WITH TOTAL NET SALES OF $187,042,000

	$	PERCENT OF NET SALES	
		AVERAGE	MID-RANGE
SALARIES	9822	5.3	5.0 TO 7.5
EDP/SYSTEMS EXPENSE (DIRECT OR ALLOCATED)	10740	5.7	5.3 TO 6.6
OTHER	43311	23.2	6.7 TO 29.6
LESS RECOVERIES	37988	20.3	8.2 TO 31.4
TOTAL FULFILLMENT EXP. (NET OF RECOVERIES)	25885	13.8	7.9 TO 16.2

6 publishers of Mail Order Publications (created exclusively for mail order sales), reported total 1982 net sales of $204.5 million to the Survey. Compared to the industry estimate of $604.6 million, it appears that the reporting group represents some 33.8% of the total.

In Table D8 consumer mail order sales are categorized, based on reports from 6 publishers. Operating data appears in Table D9, Promotion Expense in Table D10.

TABLE D8—CONSUMER MAIL ORDER SALES OF MAIL ORDER PUBLICATIONS—BY MARKETING CATEGORY

THOUSANDS OF DOLLARS - AS REPORTED BY 6 PUBLISHERS

	1982				1981			
	GROSS SALES $	RETURNS $	RETURNS PCT TO GROSS	NET SALES $	GROSS SALES $	RETURNS $	RETURNS PCT TO GROSS	NET SALES $
CONTINUITY PROGRAMS AND OPEN-ENDED SUBSCRIPTIONS	197934	31914	16.1	166020	205706	29963	14.6	175743
CATALOG SALES	775	80	10.3	695	710	42	5.9	668
SINGLE TITLE PROMOTIONS	47260	9446	20.0	37814	54370	9918	18.2	44452
TOTAL	245969	41440	16.8	204529	260786	39923	15.3	220863

TABLE D9—MAIL ORDER PUBLICATIONS OPERATING DATA

THOUSANDS OF DOLLARS - AS REPORTED BY 6 PUBLISHERS

	1982			1981		
	$	PERCENT OF NET SALES AVERAGE	PERCENT OF NET SALES MID-RANGE	$	PERCENT OF NET SALES AVERAGE	PERCENT OF NET SALES MID-RANGE
GROSS SALES	280196	122.3	107.4 TO 142.2	295907	119.1	116.1 TO 128.0
RETURNS AND ALLOWANCES	51103	22.3	7.4 TO 42.2	47351	19.1	16.1 TO 28.0
NET SALES	229093	100.0	100.0 TO 100.0	248555	100.0	100.0 TO 100.0
COST OF SALES	54668	23.9	17.5 TO 39.3	53031	21.3	16.2 TO 45.2
GROSS MARGIN ON SALES	174424	76.1	60.7 TO 82.5	195524	78.7	54.8 TO 83.8
OTHER INCOME	1248	0.5	2.8 TO 6.3	1326	0.5	0.0 TO 44.6
OPERATING EXPENSE						
EDITORIAL	16586	7.2	2.5 TO 9.7	17107	6.9	0.0 TO 9.3
PRODUCTION	363	0.2	0.2 TO 2.0	278	0.1	0.1 TO 1.4
MARKETING	96491	42.1	29.1 TO 54.6	98033	39.4	24.8 TO 66.7
FULFILLMENT (NET)	22067	9.6	9.0 TO 15.9	22493	9.0	7.7 TO 12.9
GENERAL & ADMIN.	14683	6.4	1.1 TO 31.4	13554	5.5	0.8 TO 53.6
TOTAL OPERATING EXPENSE	150190	65.6	61.2 TO 82.9	151465	60.9	56.6 TO 128.6
NET INCOME FROM OPERATIONS	25482	11.1	0.5 TO 13.4	45386	18.3	-29.2 TO 20.4

TABLE D10—PROMOTION AND ADVERTISING EXPENSE OF MAIL ORDER PUBLICATIONS

THOUSANDS OF DOLLARS AS REPORTED BY 3 PUBLISHERS WITH TOTAL NET SALES OF $ 40,632,000

	$	PCT-NET SALES
SPACE ADVERTISING	731	1.8
DIRECT MAIL	19776	48.7
OTHER	472	1.2
TOTAL PROMOTION AND ADVERTISING EXPENSE	20979	51.6

TABLE D11—RECEIVABLES AND BAD DEBTS

OF BOOK CLUBS AND PUBLISHERS OF MAIL ORDER PUBLICATIONS

	ALL REPLIES	42 BOOK CLUBS	3 MAIL ORDER PUBL'S
NET SALES ($000)	420177	373893	46284
ACC'TS RECEIVABLE (AT YEAR END - $000)	125237	102358	22879
PCT. OF NET SALES	29.8	27.4	49.4
PCT. CURRENT	45.9	47.5	38.8
PCT. 1-30 DAYS	23.2	21.2	31.9
PCT. 31-60 DAYS	9.6	9.4	10.5
PCT. 61 DAYS & OVER	21.3	21.9	18.8
BAD DEBT RESERVE ($000)	34119	28851	5268
PCT. OF NET SALES	8.1	7.7	11.4
PCT. OF RECEIVABLES	27.2	28.2	23.0
BAD DEBT LOSSES ($000)	40464	33107	7357
PCT. OF NET SALES	9.6	8.9	15.9
PCT. OF RECEIVABLES	32.3	32.3	32.2
AVERAGE COLLECTION PERIOD (DAYS)	101	98	122

Table D12—Employee Data—has eliminated this year because insufficient data was reported.

TABLE D13—FULFILLMENT EXPENSE—MAIL ORDER

THOUSANDS OF DOLLARS AS REPORTED BY 4 PUBLISHERS WITH TOTAL NET SALES OF $ 53,664,000

	$	PCT-NET SALES
SALARIES	1650	3.1
EDP/SYSTEMS EXPENSE	4315	8.0
OTHER	9083	16.9
RECOVERIES (DEDUCT)	4177	7.8
TOTAL FULFILLMENT EXP.	10871	20.3

Sections F and G

PUBLISHERS OF SCHOOL (ELHI) AND COLLEGE BOOKS AND MATERIALS

TEXTBOOK SALES

The textbook-and-materials report is divided into three parts: this brief introductory section which provides industry sales estimates for both school and college publishing; followed by separate, detailed sales and operating data reports for school publishing (Section F, beginning on pages F-6, and for college publishing (Section G, beginning on page G-1.

Total estimated industry textbook and materials sales are shown in **Table T1**. The estimates are based on reports from participating publishers and on the Census of Manufacturers conducted by the U.S. Department of Commerce (See Table S1).

TABLE T1—ESTIMATED INDUSTRY SALES OF TEXTBOOKS, EDUCATIONAL MATERIALS AND STANDARDIZED TEST

MILLIONS OF DOLLARS

	1972			1977		
	$	INDEX	PCT OF TOTAL SALES	$	INDEX	PCT OF TOTAL SALES
ELHI TEXTBOOKS (TOTAL)	498	100	49.0	756	152	47.2
ELEMENTARY	318	100	31.3	480	151	30.0
HIGH SCHOOL	180	100	17.7	276	153	17.2
COLLEGE TEXTBOOKS*	375	100	36.9	650	173	40.6
AV AND OTHER MEDIA (TTL)	116	100	11.4	151	130	9.4
ELHI	101	100	9.9	131	130	8.2
COLLEGE	9	100	.9	12	133	.7
OTHER	6	100	.6	8	133	.5
STANDARDIZED TESTS	27	100	2.7	45	167	2.8
TOTAL	1016	100	100.0	1602	158	100.0

	1981			1982		
	$	INDEX	PCT OF TOTAL SALES	$	INDEX	PCT OF TOTAL SALES
ELHI TEXTBOOKS (TOTAL)	999	201	43.3	1052	211	43.7
ELEMENTARY	634	199	27.5	667	209	27.7
HIGH SCHOOL	365	203	15.8	385	214	16.0
COLLEGE TEXTBOOKS*	1075	287	46.7	1142	304	47.3
AV AND OTHER MEDIA (TTL)	167	144	7.3	148	127	6.1
ELHI	149	148	6.5	130	129	5.4
COLLEGE	7	78	.3	8	89	.3
OTHER	11	183	.5	10	166	.4
STANDARDIZED TESTS	63	233	2.7	70	257	2.9
TOTAL	2304	277	100.0	2412	237	100.0

*See Footnote To Table S1, Page xvi

TABLE T2—ESTIMATED 1982 SALES OF BOOKS AND MATERIALS IN THE EDUCATIONAL MARKET

DOMESTIC SALES - MILLIONS OF DOLLARS

	TOTAL MARKET		ELHI TEXTBOOKS		COLLEGE TEXTBKS		AV AND OTHER MEDIA		MASS MARKET PAPERBACKS	
	$	PCT SH. OF MKT.	$	PCT SH. OF MKT.	$	PCT SH. OF MKT.	$	PCT SH. OF MKT.	$	PCT SH. OF MKT.
ELHI	1533	100	908	59	66	4	120	8	85	6
COLLEGE	1427	100	45	3	848	49	20	1	48	3
TOTAL	2960	100	953	29	914	28	140	4	133	4

	GENERAL BOOKS		SUBSCRIPTION REFERENCE BOOKS		MAPS		STANDARDIZED TESTS	
	$	PCT SH. OF MKT.	$	PCT SH. OF MKT.	$	PCT SH. OF MKT.	$	PCT SH. OF MKT.
ELHI	260	17	19	1	17	1	58	4
COLLEGE	448	31	*	*	18	*	*	*
TOTAL	708	24	19	1	35	1	58	2

* DENOTES LESS THAN 1 PERCENT.

In **Table T2** estimates are presented for **all** books — general, mass market paperback, and reference, as well as textbooks — along with AV and related materials, maps, and texts sold in the domestic educational market. "Total Market" therefore represents the current collective level of these sales in the 50 United States and District of Columbia.

The estimates are based on U.S. Census data (see Table S1 on page xvi) market reports received from publishers (such as in Table A3, Table B3, Table C2, and Table G5, as well as on sales breakdowns reported by wholesalers and jobbers.†

Sales include those to school and college libraries.

The estimates for general books embrace the following (in millions of dollars):

	Elhi [K-12]	College [13up]†
Trade		
Adult Hardbound	38.0	92.7
Adult Paperbound	5.5	66.8
Juvenile	39.5	—
Religious	14.0	22.8
Professional†		
Technical & Scientific	9.1	78.4
Business & Other Professional	13.5	78.8
Medical	3.1	73.0
Book Clubs and Mail Order Publ.	135.7	5.8
University Presses	1.6	29.6
Total	260.0	448.0

†See Footnote To Table S1, Page xvi

TABLE T3—ESTIMATED DOMESTIC INDUSTRY SALES OF TEXTBOOKS RELATED TO STUDENT ENROLLMENT

THOUSANDS OF STUDENTS AND DOLLARS

	ELEMENTARY					HIGH SCHOOL				
	ENROLLMENT			SALES ($)		ENROLLMENT			SALES ($)	
	PUBLIC	OTHER	TOTAL	TOTAL	PER CAPITA	PUBLIC	OTHER	TOTAL	TOTAL	PER CAPITA
1972	31845	3800	35645	301813	8.47	13909	1300	15209	170320	11.20
1977	29431	3600	33031	458122	13.87	14300	1400	15700	263762	16.80
1978	28208	3600	31808	511238	16.07	14480	1400	15880	282811	17.81
1979	28021	3700	31721	559782	17.64	14587	1400	15987	328759	20.56
1980	27884	3700	31584	564579	17.85	13695	1400	15095	327962	21.73
1981	27665	3629	31294	606682	19.39	13319	1400	14719	342560	23.27
1982	27116	3573	31692	642994	20.29	13054	1400	14454	358776	24.82

	ELHI					COLLEGE				
	ENROLLMENT			SALES ($)		ENROLLMENT		SALES ($)	PER CAPITA	
	PUBLIC	OTHER	TOTAL	TOTAL	PER CAPITA	FTE	TOTAL		FTE	TOTAL
1972	45754	5100	50854	472133	9.28	7255	9215	337003	46.45	36.57
1977	43731	5000	48731	721884	14.81	8397	11268	578433	68.88	51.33
1978	42688	5000	47688	794049	17.65	8303	11260	656580	79.07	58.31
1979	42608	5100	47708	888541	18.62	8486	11508	739008	87.08	64.22
1980	41579	5100	46679	892541	19.12	8489	11570	854292	100.64	73.84
1981	40984	5029	46013	949242	20.63	8916	12097	964343	108.16	79.72
1982	40170	4963	45133	1001771	22.20	9112	12367	1031267	113.18	83.39

Table T3 relates domestic textbook sales (i.e. in the fifty states and the District of Columbia) to enrollment data compiled for these areas by the National Center for Education Statistics. The enrollment figures for public elementary (K-8) and secondary (9-12) schools are actual for the most part, while those for private schools are estimated. The college figures are largely actual. All sales are estimated.*

College enrollment data and per capita sales are shown both for full-time equivalent (FTE) students, as well as for **all** students enrolled in the fifty United States and the District of Columbia. Total College enrollments include resident and extension students in vocational and technical programs, and students in U.S. Service Schools. In the FTE data, part-time enrollments have been converted to full-time equivalency.

For state-by-state enrollment and sales data consult Tables G7a and G7b for College, and Tables F5b and F6 for Elhi. Also see the text with those tables for details regarding the enrollment figures used and the assumptions employed in the development of estimated per capita sales.

*See Footnote To Table S1, Page xvi

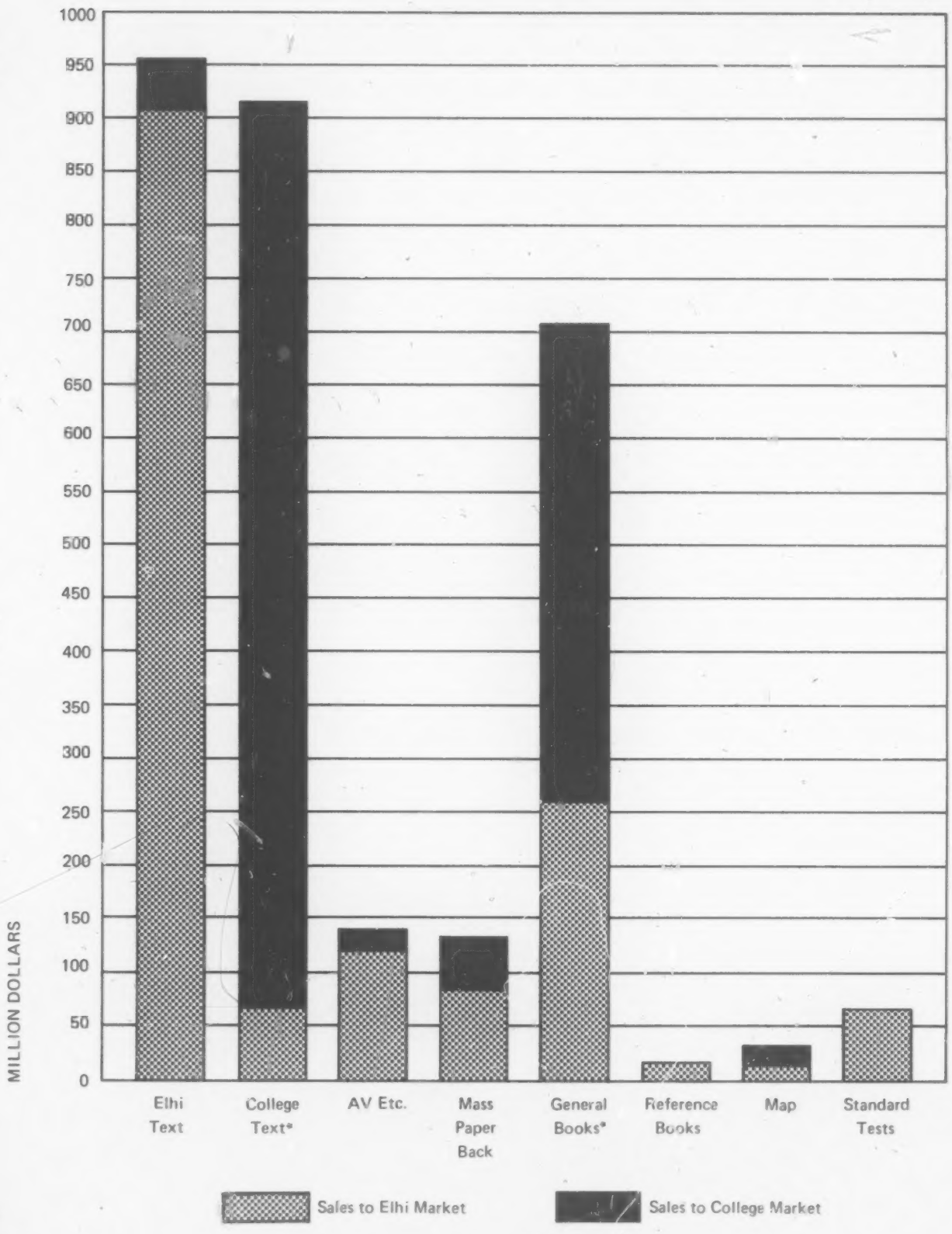


FIGURE 12—1982 ESTIMATED SALES OF BOOKS AND MATERIALS IN THE DOMESTIC EDUCATIONAL MARKET

Based on Estimated Totals in Table T2

*See Footnote To Table S1, Page xvi

Please refer to the GENERAL INSTRUCTIONS AND DEFINITIONS, and the specific instructions and definitions for this divisional survey in QUESTIONNAIRE FORM C [available on request from the AAP Office] to insure the correct interpretation of this Report. Furthermore, the methodology used in gathering and reporting data, which is discussed in the INTRODUCTION should be reviewed for a full understanding of the tables and text.

Throughout this Report Elementary refers to Grades K through 8, High School to Grades 9 through 12.

SALES DATA

Estimated industry sales of textbooks and materials, both Elhi and College, will be found in Tables T1, T2 and T3 on pages F-2/F-4. All other Elhi reports will be found in this section; College statistics are in Section G beginning on page G-1.

Except for the information presented in Tables T1, T2 and T3, and the estimated portions of Tables F5b and F6, **all figures included in the tables are based on publishers actual reports and are not extended to industry totals.**

16 Elhi school textbook and materials publishers reported total 1982 sales of $585.9 million to the Survey. Of these sales, $414.0 million were in elementary and $171.9 million in high school textbooks and materials. As the Elhi publishing industry enjoys total estimated book sales of $1051.5 million and audiovisual and related materials sales of $130.1 million for a combined estimated sales total of $1181.6 million, the reporting group appears to represent some 49.6% of this industry segment.

TABLE F1—SALES OF ELEMENTARY TEXTBOOKS AND MATERIALS

THOUSANDS OF DOLLARS AND UNITS - AS REPORTED BY 16 PUBLISHERS

	1982		1981		PERCENT CHANGE		1982 DOLLARS PER UNIT		YOUR DATA
	DOLLARS	UNITS	DOLLARS	UNITS	DOLLARS	UNITS	$-AVG.	AVG DOLLAR RNGE	
BOOKS (TOTAL)	392698	96945	360159	98522	9.0	-1.6	4.05	1.68 TO 5.88	
TEXTBOOKS-HARDBOUND	149288	22547	140421	22224	6.3	1.5	6.62	4.04 TO 10.23	
TEXTBOOKS-PAPERBOUND	60048	17456	53223	17795	12.8	-1.9	3.44	2.07 TO 4.55	
TEACHERS EDITIONS	7125	1538	8234	1678	-13.5	-8.3	4.63	2.11 TO 10.17	
WORKBOOKS	103963	44197	94523	44290	10.0	-0.2	2.35	1.68 TO 3.40	
OBJECTIVE TESTS	15470	3658	15988	4636	-3.2	-21.1	4.23	0.37 TO 18.24	
DUPLICATING MASTERS	12674	954	9095	511	39.4	86.7	13.28	2.17 TO 26.88	
TEACHING AIDS	8748	573	7305	539	19.8	6.3	15.27	0.81 TO 26.80	
UNSPECIFIED	35382	6022	31370	6849					
AUDIOVISUAL & OTHER MEDIA (TOTAL)	13905	5853	14825	8742	-6.2	-33.0	2.38	0.80 TO 84.70	
RECORDS, FILMSTRIPS, CASSETTES	6333	134	1510	48	319.4	179.2	47.26	14.63 TO 84.70	
COMPUTER ASSISTED INSTRUCTION	1376	120	903	117	52.4	2.6	11.47		
COMPUTER MANAGED INSTRUCTION	1	0	0	0					
UNSPECIFIED	6195	5599	12412	8577					
MULTIMEDIA KITS (TOTAL)	7386	422	12500	473	-40.9	-10.8	17.50	7.81 TO 153.00	
READING KITS	3642	183	7801	174	-53.3	5.2	19.90	8.18 TO 219.33	
SCIENCE KITS & EQUIP.	773	62	1314	126	-41.2	-50.8	12.47	5.83 TO 31.50	
OTHER MULTIMEDIA KITS	2971	177	3385	173	-12.2	2.3	16.78	6.39 TO 168.00	
TOTAL BOOKS & MATERIALS	413989	103220	387484	107737	6.8	-4.2	4.01	0.51 TO 6.43	

TABLE F2—SALES OF HIGH SCHOOL TEXTBOOKS AND MATERIALS

THOUSANDS OF DOLLARS AND UNITS - AS REPORTED BY 17 PUBLISHERS

	1982		1981		PERCENT CHANGE		1982 DOLLARS PER UNIT		YOUR DATA
	DOLLARS	UNITS	DOLLARS	UNITS	DOLLARS	UNITS	$-AVG.	AVG DOLLAR RNGE	
BOOKS (TOTAL)	163080	24906	150044	26228	8.7	-5.0	6.55	1.67 TO 10.90	
TEXTBOOKS-HARDBOUND	113108	11565	101807	11578	11.1	-0.1	9.78	4.00 TO 12.51	
TEXTBOOKS-PAPERBOUND	8334	1961	8595	2128	-3.0	-7.8	4.25	2.00 TO 9.59	
TEACHERS EDITIONS	1388	217	1543	227	-10.0	-4.4	6.40	2.62 TO 9.33	
WORKBOOKS	34635	9654	32175	10318	7.6	-6.4	3.59	1.67 TO 4.75	
OBJECTIVE TESTS	1079	939	1014	1214	6.4	-22.7	1.15	0.37 TO 14.75	
DUPLICATING MASTERS	1525	90	1125	40	35.6	125.0	16.94	4.27 TO 36.45	
TEACHING AIDS	656	232	426	205	54.0	13.2	2.83	0.39 TO 20.00	
UNSPECIFIED	2355	248	3359	518					
AUDIOVISUAL AND OTHER MEDIA (TOTAL)	5751	459	7567	392	-24.0	17.1	12.53	7.50 TO 138.50	
RECORDS, FILMSTRIPS, CASSETTES	4495	444	5815	364	-22.7	22.0	10.12	7.50 TO 113.00	
COMPUTER ASSISTED INSTRUCTION	241	2	331	2	-27.2	0.0	120.50		
COMPUTER MANAGED INSTRUCTION	0	0	0	0					
UNSPECIFIED	1015	13	1421	26					
MULTIMEDIA KITS (TOTAL)	3044	88	3845	119	-20.8	-26.0	34.59	7.00 TO 64.00	
READING KITS	2291	7	2855	10	-19.8	-30.0	327.29		
SCIENCE KITS & EQUIP.	635	77	731	98	-13.1	-21.4	8.25	7.00 TO 8.24	
OTHER MULTIMEDIA KITS	118	4	259	11	-54.4	-63.6	29.50	16.00 TO 64.00	
TOTAL BOOKS & MATERIALS	171875	25453	161456	26739	6.5	-4.8	6.75	1.67 TO 10.89	

TABLE F3—SALES OF ELEMENTARY TEXTBOOKS AND MATERIALS—BY SUBJECT CATEGORIES

THOUSANDS OF DOLLARS - AS REPORTED BY 17 PUBLISHERS

	1982		1981		YOUR DATA
	ALL SALES		ALL SALES		
	TOTAL	PCT OF TOTAL	TOTAL	PCT OF TOTAL	
LANGUAGE ARTS					
READING	186582	37.3	194675	40.9	
LITERATURE	2612	0.5	2832	0.6	
ENGLISH	51935	10.4	43806	9.2	
SPELLING	25851	5.2	26374	5.5	
HANDWRITING	1459	0.3	1867	0.4	
UNSPECIFIED	19872		21934		
TOTAL LANGUAGE ARTS	288311	53.6	291488	56.6	
SCIENCE	31759	5.9	32515	6.3	
HEALTH	8132	1.5	8357	1.6	
SOCIAL STUDIES	46345	8.6	37933	7.4	
BASAL PROGRAMS K-6 OR K-8	29076	7.2	18339	6.1	
OTHER	5497	1.4	3835	1.3	
UNSPECIFIED	11771		15758		
MATHEMATICS	116477	21.7	107678	20.9	
MUSIC	15347	2.9	11396	2.2	
ART	113	0.0	544	0.1	
FOREIGN LANGUAGES	769	0.1	550	0.1	
DICTIONARIES	2010	0.4	449	0.1	
OTHER	28372	5.3	23661	4.6	
TOTAL	537634	100.0	514570	100.0	

TABLE F4—SALES OF HIGH SCHOOL TEXTBOOKS AND MATERIALS—BY SUBJECT CATEGORIES

THOUSANDS OF DOLLARS - AS REPORTED BY 18 PUBLISHERS

	1982		1981		YOUR DATA	
	ALL SALES		ALL SALES			
	TOTAL	PCT OF TOTAL	TOTAL	PCT OF TOTAL		
LITERATURE	15658	7.1	16023	7.6		
ENGLISH	13894	6.3	9685	4.6		
SCIENCE (TOTAL)	35859	16.2	36637	17.5		
BIOLOGY	4435	3.4	5081	4.3		
LIFE SCIENCE	2938	2.2	2999	2.5		
EARTH SCIENCE	2737	2.1	3248	2.7		
PHYSICAL SCIENCE	4391	3.3	2868	2.4		
ALL OTHER	6755	5.1	6608	5.5		
SCI. EQUIPMENT/KITS	18	0.0	53	0.0		
UNSPECIFIED	14585		15780			
SOCIAL STUDIES (TOTAL)	26067	11.7	23854	11.4		
AMERICAN HISTORY	4295	3.2	3883	3.2		
WORLD HISTORY	4960	3.7	4303	3.6		
GEOGRAPHY	706	0.5	774	0.6		
OTHER	5686	4.3	4661	3.9		
UNSPECIFIED	10422		10235			
MATHEMATICS	33422	15.1	30456	14.5		
MUSIC	46	0.0	40	0.0		
ART	0	0.0	0	0.0		
FOREIGN LANGUAGES (TOT)	17536	7.9	14187	6.8		
SPANISH	8104	4.5	6554	4.0		
FRENCH	5219	2.9	4038	2.4		
OTHER	900	0.5	620	0.4		
UNSPECIFIED	3313		2975			
VOCATIONAL (TOTAL)	70713	31.9	70222	33.5		
BUSINESS EDUCATION	60934	27.5	62588	29.8		
INDUSTRIAL ARTS	2442	1.1	1740	0.8		
HOME ECONOMICS	6232	2.8	1398	0.7		
OTHER	1105	0.5	4383	2.1		
UNSPECIFIED	0		113			
DRIVER EDUCATION	3186	1.4	3151	1.5		
HEALTH	1756	0.8	1203	0.6		
DICTIONARIES	2117	1.0	993	0.5		
OTHER	1655	0.7	3295	1.6		
TOTAL	221909	100.0	209746	100.0		

In **Table F5a** (page F-10) actual sales of reporting publishers are shown by geographical location. These sales include textbooks, audiovisual and other materials.

Publishers were asked to report two entries for California: actual direct sales, and an estimated sales equivalent for materials produced under state auspices on which royalties had been paid. Both amounts appear in the table and are included in the reported totals.

In **Table F5b** (page F-11) geographical industry sales estimates are provided continuing the historical series from past years and therefore including textbooks only. The following are footnotes to this table:

(1) Figures in this column, which provide the base (100%) for the Index, represent the average for the years 1966 through 1968.

(2) Sales estimates for California are for direct sales only and no allowance has been made for state-produced materials.

(3) Includes sales to the Armed Forces.

Table F6 offers the continuation of another historical series, in which estimated industry sales are related to enrollment on a state-by-state basis.

The resulting per capita sales estimates should not be taken literally but should rather be regarded as trend indicators. Not only are all sales totals estimated, but some domestic sales by Elhi publishers are not even directed to the school market. Furthermore, enrollment figures, based on data furnished by the National Center for Education Statistics, are also partially estimated.

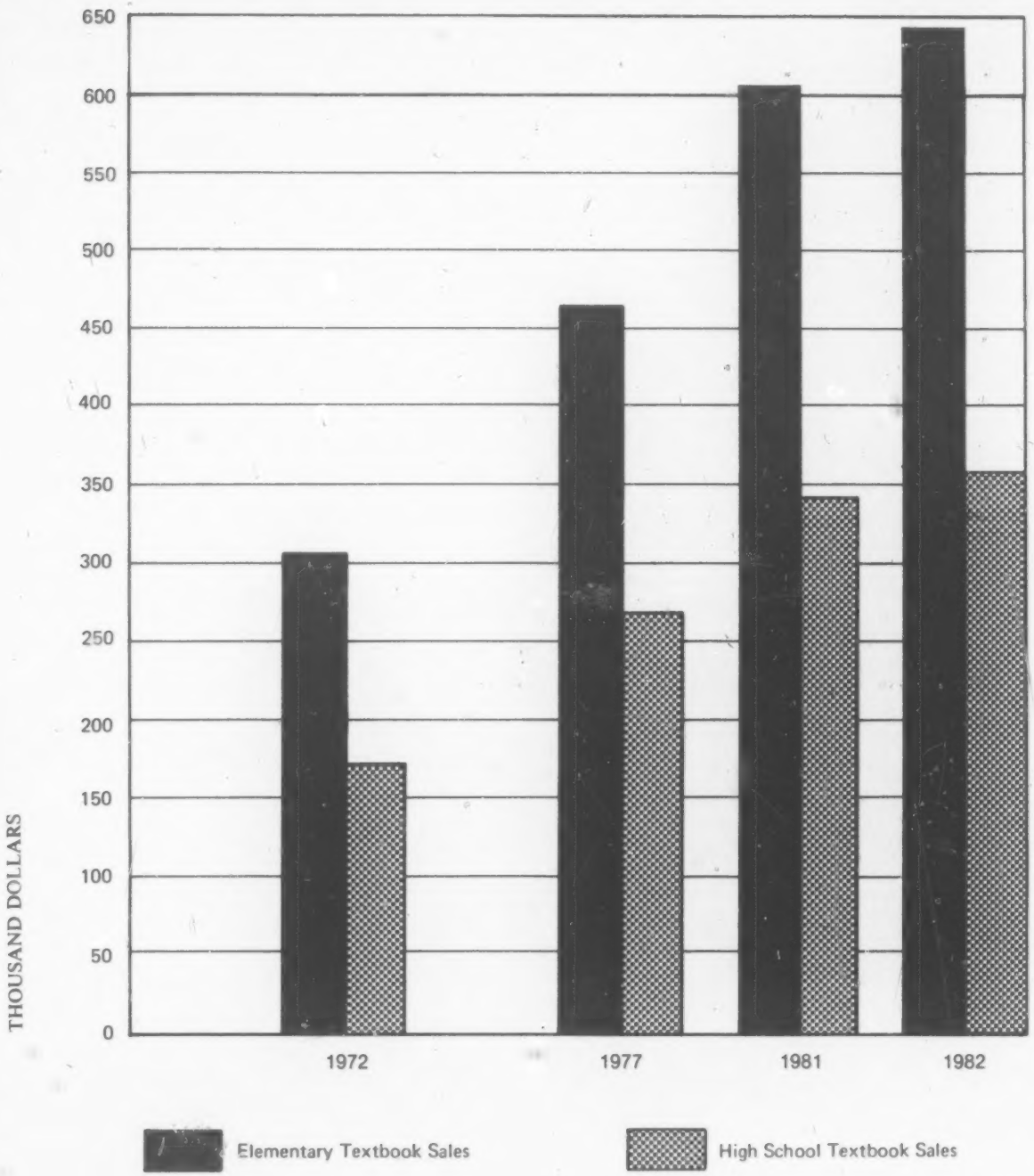


FIGURE 13—ELHI TEXTBOOK SALES 1972, 1977, 1981 and 1982

Estimated Net Sales Related To Enrollment (See Table T3)

TABLE F5a—SALES OF ELHI TEXTBOOKS AND MATERIALS—BY GEOGRAPHICAL LOCATION

ACTUAL SALES - AS REPORTED BY 18 PUBLISHERS

	ACTUAL SALES OF TEXTBOOKS AND MATERIALS								
	ELHI			ELEMENTARY			HIGH SCHOOL		
	1982	1981	PCT-CHG	1982	1981	PCT-CHG	1982	1981	PCT-CHG
ALABAMA	8457	8897	-4.9	4125	4002	3.1	2534	3469	-27.0
ALASKA	1802	1543	16.8	1069	937	14.1	551	371	48.5
ARIZONA	11753	9559	23.0	7391	5593	32.1	2980	2830	5.3
ARKANSAS	5905	6301	-6.3	3104	3240	-4.2	1807	1935	-6.6
CALIFORNIA									
DIRECT BOOK SALES	60927	58590	4.0	37231	34954	6.5	18147	16902	7.4
EQUIV. SLS-RIGHTS INCM	0	0	0.0	0	0	0.0	0	0	0.0
COLORADO	9006	8618	4.5	5326	5370	-0.8	2709	2302	17.7
CONNECTICUT	9610	9541	0.7	5193	4931	5.3	2911	3057	-4.8
DELAWARE	2074	1697	22.2	1132	933	21.3	668	547	22.1
DIST OF COLUMBIA	2621	2433	7.7	1319	1324	-0.4	1026	853	20.3
FLORIDA	31596	25978	21.6	17180	14244	20.6	9957	8228	21.0
GEORGIA	18172	15396	18.0	10342	8623	19.9	4969	4766	4.3
HAWAII	3260	3394	-3.9	1870	1889	-1.0	947	1050	-9.8
IDAHO	2858	2944	-2.9	1762	1616	9.0	887	1093	-18.8
ILLINOIS	41109	40622	1.2	23876	22284	7.1	10877	12526	-13.2
INDIANA	14441	19215	-24.8	7119	10255	-30.6	5207	7165	-27.3
IOWA	9385	8586	9.3	5493	5160	6.5	2699	2463	9.6
KANSAS	7814	8188	-4.6	4315	4672	-7.6	2325	2185	6.4
KENTUCKY	9668	6318	53.0	6227	3799	63.9	2285	1791	27.6
LOUISIANA	14937	13998	6.7	8956	7668	16.8	4323	4296	0.6
MAINE	3722	3410	9.1	2038	1790	13.9	1174	1157	1.5
MARYLAND	10222	10532	-2.9	5195	5265	-1.3	3495	3519	-0.7
MASSACHUSETTS	14662	12922	13.5	7413	6433	15.2	5118	4533	12.9
MICHIGAN	27446	26253	4.5	15670	14701	6.6	8173	7868	3.9
MINNESOTA	13925	14290	-2.6	8502	8540	-0.4	3941	4191	-6.0
MISSISSIPPI	5536	5572	-0.6	3005	3381	-11.1	1909	1629	17.2
MISSOURI	17856	16712	6.8	11123	10062	10.5	4988	4801	3.9
MONTANA	3369	3328	1.2	2033	2136	-4.8	936	899	4.1
NEBRASKA	5717	5156	10.9	3474	3148	10.4	1658	1460	13.6
NEVADA	2670	2345	13.9	1416	1357	4.3	902	682	32.3
NEW HAMPSHIRE	2849	2521	13.0	1314	1305	0.7	1182	879	34.5
NEW JERSEY	27469	26410	4.0	15862	14734	7.7	7736	7546	2.5
NEW MEXICO	6666	5083	31.1	3275	2506	30.7	2004	1719	16.6
NEW YORK	45342	45113	0.5	26982	25770	4.7	12499	13235	-5.6
NORTH CAROLINA	13054	14649	-10.9	5548	8163	-32.0	4025	5648	-28.7
NORTH DAKOTA	2453	2668	-8.1	1421	1560	-8.9	741	729	1.6
OHIO	27759	30669	-9.5	14251	16442	-13.3	8687	9090	-4.4
OKLAHOMA	11116	8121	36.9	6252	4487	39.3	4001	2921	37.0
OREGON	13284	12549	5.9	8533	7188	18.7	3665	3727	-1.7
PENNSYLVANIA	33178	30928	7.3	18309	16448	11.3	10060	9642	4.3
RHODE ISLAND	2696	2523	6.9	1582	1413	12.0	786	764	2.9
SOUTH CAROLINA	8544	8915	-4.2	4272	3863	10.6	3429	2866	19.6
SOUTH DAKOTA	2821	2524	11.8	1769	1621	9.1	760	697	9.0
TENNESSEE	11118	9810	13.3	5731	4351	31.7	3916	3171	23.5
TEXAS	42598	34210	24.5	18416	20726	-11.1	15703	9484	65.6
UTAH	5560	3744	48.5	3313	1997	65.9	1880	1280	46.9
VERMONT	1510	1392	8.5	830	757	9.6	505	430	17.4
VIRGINIA	14239	16175	-12.0	7401	7769	-4.7	5004	6218	-19.5
WASHINGTON	6726	6712	0.2	3980	4040	-1.5	1912	1810	5.6
WEST VIRGINIA	8680	7489	15.9	4850	4608	5.3	3128	2193	42.6
WISCONSIN	15540	15152	2.6	8635	8343	3.5	4754	4831	-1.6
WYOMING	3058	2235	36.8	2086	1453	43.6	645	526	22.6
TOTAL DOMESTIC U.S.	676780	641930	5.4	377511	357851	5.5	207125	197974	4.6
P.R. & OTHER U.S. POSS.	4660	5425	-14.1	1381	1522	-9.3	1215	1181	2.9
CANADA	3442	4649	-26.0	1607	2448	-34.4	1225	1474	-16.9
EUROPE	3675	3062	20.0	1886	1110	69.9	581	200	90.5
OTHER FOREIGN (TOTAL)	9419	9476	-0.6	6937	7087	-2.1	1703	1717	-0.8
NEAR & MID-EAST & AFR	2165	1626	33.1	1514	1185	27.8	441	263	67.7
LATIN AMERICA	5437	5508	-1.3	4295	4356	-1.4	897	946	-5.2
AUSTRALASIA	1817	2342	-22.4	1128	1546	-27.0	365	508	-28.1
FOREIGN NOT DETAILED	3767	3354	12.3	2447	2277	7.5	1320	1077	22.6
TOTAL FOREIGN	20323	20541	-1.1	12877	12922	-0.3	4629	4467	3.6
ALL SALES	701762	667896	5.1	391769	372295	5.2	212968	203623	4.6

See text and footnotes on page F-8

TABLE F5b—ESTIMATED INDUSTRY SALES OF ELHI TEXTBOOKS—BY GEOGRAPHICAL LOCATION

ESTIMATED INDUSTRY SALES (TEXTBOOKS ONLY)

	ELEMENTARY		HIGH SCHOOL		ELHI				
	1982	1981	1982	1981	1982		1981		1966-68 (1)
					$	INDEX	$	INDEX	
ALABAMA	5997	5926	5273	6376	11270	237	12302	259	4751
ALASKA	1959	1720	1170	780	3129	528	2500	422	593
ARIZONA	13061	9805	5585	5360	18646	507	15165	413	3675
ARKANSAS	6579	6939	2209	2381	8788	276	9320	293	3182
CALIFORNIA	59791	57491	29718	27466	89509	373	84957	354	23989
COLORADO	9720	10041	5202	4473	14922	356	14514	346	4196
CONNECTICUT	9371	8993	4797	5109	14168	214	14102	213	6610
DELAWARE	1891	1630	1388	1120	3279	276	2750	232	1187
DISTRICT OF COLUMBIA	2731	2750	1589	1331	4320	221	4081	209	1956
FLORIDA	28608	23411	16355	13450	44963	415	36861	340	10837
GEORGIA	16786	14071	10481	10097	27267	324	24168	287	8428
HAWAII	3657	3759	1867	2077	5524	346	5836	366	1595
IDAHO	2441	2256	890	1102	3331	199	3358	201	1672
ILLINOIS	41535	39221	22884	26123	64419	230	65344	233	28033
INDIANA	12149	15840	7172	9487	19321	177	25327	232	10919
IOWA	10040	9410	4568	4199	14609	188	13609	175	7769
KANSAS	8075	8758	3799	3574	11874	220	12332	229	5393
KENTUCKY	12980	7653	2910	2320	15890	240	9973	150	6631
LOUISIANA	11813	10166	6511	6650	18324	204	16816	187	8971
MAINE	3446	3102	1700	1690	5146	220	4792	205	2342
MARYLAND	8841	9172	6582	6744	15424	209	15916	215	7386
MASSACHUSETTS	12650	11175	7808	7015	20458	174	18191	155	11738
MICHIGAN	24400	23283	14766	14308	39166	192	37591	185	20373
MINNESOTA	14255	14756	6222	6771	20477	215	21527	226	9535
MISSISSIPPI	5582	6314	2984	2566	8566	169	8880	175	5072
MISSOURI	18127	16570	7864	7725	25991	227	24295	213	11427
MONTANA	3189	3375	1575	1503	4764	260	4878	266	1833
NEBRASKA	5674	5244	2803	2483	8476	238	7729	217	3558
NEVADA	2621	2542	1401	1047	4022	378	3589	338	1063
NEW HAMPSHIRE	2327	2353	2108	1594	4435	281	3947	250	1580
NEW JERSEY	26717	25016	12643	12371	39360	261	37387	248	15083
NEW MEXICO	4938	3747	3273	2817	8211	295	6564	236	2785
NEW YORK	46291	44812	25522	26393	71813	172	71205	170	41866
NORTH CAROLINA	10165	11435	11337	13464	21502	220	24899	254	9795
NORTH DAKOTA	2631	2930	1318	1312	3950	229	4242	246	1726
OHIO	24256	27627	13191	13769	37447	191	41396	211	19597
OKLAHOMA	11120	8286	9926	7110	21046	392	15396	287	5370
OREGON	10780	9253	4844	5025	15624	419	14278	383	3726
PENNSYLVANIA	31179	28039	16946	16405	48125	204	44444	189	23556
RHODE ISLAND	2899	2638	1652	1639	4551	227	4277	214	2001
SOUTH CAROLINA	12227	12130	3538	3493	15765	230	15623	228	6856
SOUTH DAKOTA	3010	2690	1630	1487	4640	264	4177	238	1756
TENNESSEE	7406	6684	6177	5316	13583	185	12000	163	7356
TEXAS	37546	36033	26316	15553	63862	266	51586	215	24011
UTAH	5258	3220	2125	1435	7383	290	4655	183	2542
VERMONT	1276	1175	815	707	2091	202	1882	182	1033
VIRGINIA	11276	12151	8600	10154	19876	212	22305	238	9354
WASHINGTON	9900	10133	3838	3611	13738	226	13744	226	6078
WEST VIRGINIA	5746	5585	5381	3758	11128	297	9343	249	3753
WISCONSIN	15133	14939	8306	8356	23439	230	23295	228	10202
WYOMING	1942	2012	1216	994	4158	532	3006	385	781
TOTAL DOMESTIC U.S.	642994	608259	358776	342091	1001771	241	950350	229	415521
P.R. & OTHER U.S. POSS.	3573	3975	1097	1069	4670	216	5044	233	2161
CANADA	11085	13150	10837	11360	21922	245	24509	273	8965
EUROPE	4603	3138	2801	1543	7404	485	4681	306	1528
ALL OTHER	11285	11457	4483	3680	15768	219	15138	210	7192
TOTAL FOREIGN	26974	27745	18121	16583	45094	255	44328	251	17685
TOTAL OUTSIDE U.S.	30547	31719	19218	17652	49764	251	49372	249	19846
ALL SALES	672539	638399	378993	360209	1051532	242	998614	229	435367

TABLE F8—GEOGRAPHICAL ANALYSIS OF ESTIMATED INDUSTRY SALES OF ELHI TEXTBOOKS

THOUSANDS OF STUDENTS AND DOLLARS

	EST. INDUSTRY SALES ($)		PERCENT OF TOTAL SALES		ENROLLMENT		SALES PER CAPITA ($)		RANK IN PER CAPITA SALES	
	1982	1981	1982	1981	1982	1981	1982	1981	1982	1981
ALABAMA	11270	12302	1.13	1.29	806	822	13.98	14.97	51	48
ALASKA	3129	2500	.31	.26	95	91	32.94	27.47	6	9
ARIZONA	18646	15165	1.86	1.60	547	555	34.09	27.32	4	11
ARKANSAS	8788	9320	.88	.98	455	467	19.31	19.96	40	35
CALIFORNIA	89509	84957	8.94	8.95	4560	4638	19.63	18.32	37	39
COLORADO	14922	14515	1.49	1.53	579	581	25.77	24.98	21	15
CONNECTICUT	14168	14102	1.41	1.48	593	620	23.89	22.75	29	23
DELAWARE	3278	2750	.33	.29	118	122	27.78	22.54	13	25
DISTRICT OF COLUMBIA	4320	4081	.43	.43	116	121	37.24	33.73	2	1
FLORIDA	44963	36861	4.49	3.88	1693	1716	26.59	21.48	19	28
GEORGIA	27267	24168	2.72	2.55	1139	1153	23.94	20.96	27	30
HAWAII	5524	5836	.55	.61	200	202	27.62	28.89	14	7
IDAHO	3331	3358	.33	.35	211	209	15.79	16.07	49	46
ILLINOIS	64418	65344	6.43	6.88	2273	2344	28.34	27.88	12	8
INDIANA	19321	25327	1.93	2.67	1125	1156	17.17	21.91	46	27
IOWA	14609	13609	1.46	1.43	571	590	25.58	22.15	22	26
KANSAS	11874	12332	1.19	1.30	444	449	26.74	27.47	18	10
KENTUCKY	15890	9974	1.59	1.05	728	741	21.83	13.46	31	49
LOUISIANA	18324	16816	1.83	1.77	941	944	19.47	17.81	38	42
MAINE	5146	4792	.51	.50	233	240	22.09	19.97	30	34
MARYLAND	15424	15916	1.54	1.67	828	859	18.63	18.53	42	38
MASSACHUSETTS	20458	18191	2.04	1.91	1135	1163	18.02	15.64	44	47
MICHIGAN	39166	37591	3.91	3.96	2015	2078	19.44	18.09	39	41
MINNESOTA	20477	21527	2.04	2.27	823	845	24.88	25.48	24	13
MISSISSIPPI	8566	8880	.86	.93	522	527	16.41	16.85	48	45
MISSOURI	25991	24295	2.59	2.56	945	975	27.50	24.92	16	16
MONTANA	4764	4878	.48	.51	161	163	29.59	29.93	9	3
NEBRASKA	8476	7728	.85	.81	312	320	27.17	24.15	17	17
NEVADA	4022	3588	.40	.38	158	156	25.46	23.01	23	22
NEW HAMPSHIRE	4435	3948	.44	.42	185	188	23.97	20.99	26	29
NEW JERSEY	39360	37387	3.93	3.93	1429	1480	27.54	25.26	15	14
NEW MEXICO	8211	6563	.82	.69	286	289	28.71	22.71	10	24
NEW YORK	71813	71205	7.17	7.49	3341	3454	21.49	20.62	32	32
NORTH CAROLINA	21502	24899	2.15	2.62	1167	1188	18.43	20.96	43	31
NORTH DAKOTA	3950	4242	.39	.45	129	128	30.62	33.14	8	2
OHIO	37447	41396	3.74	4.36	2167	2226	17.28	18.60	45	37
OKLAHOMA	21046	15397	2.10	1.62	599	594	35.14	25.92	3	12
OREGON	15624	14278	1.56	1.50	485	493	32.21	28.96	7	6
PENNSYLVANIA	48125	44443	4.80	4.68	2261	2315	21.28	19.20	33	36
RHODE ISLAND	4551	4276	.45	.45	173	178	26.31	24.03	20	16
SOUTH CAROLINA	15765	15623	1.57	1.64	659	669	23.92	23.35	28	21
SOUTH DAKOTA	4640	4177	.46	.44	137	140	33.87	29.84	5	4
TENNESSEE	13583	12000	1.36	1.26	910	927	14.93	12.94	50	51
TEXAS	63862	51586	6.37	5.43	3085	3052	20.70	16.90	35	43
UTAH	7383	4655	.74	.49	362	350	20.40	13.30	36	50
VERMONT	2091	1882	.21	.20	101	104	20.71	18.10	34	40
VIRGINIA	19876	22305	1.98	2.35	1065	1086	18.66	20.54	41	33
WASHINGTON	13738	13744	1.37	1.45	806	814	17.04	16.88	47	44
WEST VIRGINIA	11128	9343	1.11	.98	391	397	28.46	23.53	11	19
WISCONSIN	23440	23296	2.34	2.45	966	993	24.27	23.46	25	20
WYOMING	4158	3007	.42	.32	103	101	40.37	29.76	1	5
TOTAL DOMESTIC U.S.	1001771	950350	100.00	100.00	45133	46013	22.20	20.65		

Continued on page F-13

TABLE F8—GEOGRAPHICAL ANALYSIS OF ESTIMATED INDUSTRY SALES OF ELHI TEXTBOOKS

(continued from page F-12)

	YOUR DATA			
ALABAMA				
ALASKA				
ARIZONA				
ARKANSAS				
CALIFORNIA				
COLORADO				
CONNECTICUT				
DELAWARE				
DISTRICT OF COLUMBIA				
FLORIDA				
GEORGIA				
HAWAII				
IDAHO				
ILLINOIS				
INDIANA				
IOWA				
KANSAS				
KENTUCKY				
LOUISIANA				
MAINE				
MARYLAND				
MASSACHUSETTS				
MICHIGAN				
MINNESOTA				
MISSISSIPPI				
MISSOURI				
MONTANA				
NEBRASKA				
NEVADA				
NEW HAMPSHIRE				
NEW JERSEY				
NEW MEXICO				
NEW YORK				
NORTH CAROLINA				
NORTH DAKOTA				
OHIO				
OKLAHOMA				
OREGON				
PENNSYLVANIA				
RHODE ISLAND				
SOUTH CAROLINA				
SOUTH DAKOTA				
TENNESSEE				
TEXAS				
UTAH				
VERMONT				
VIRGINIA				
WASHINGTON				
WEST VIRGINIA				
WISCONSIN				
WYOMING				
TOTAL DOMESTIC U.S.				

TABLE F7—OPERATING DATA OF ELHI PUBLISHERS—BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 23 PUBLISHERS

	ALL PUBLISHERS							YOUR DATA	
	1982			1981					
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES				
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE			
GROSS SALES	802363	103.1	101.9 TO 105.6	779678	103.0	101.9 TO 104.9			
RETURNS & ALLOWANCES	24291	3.1	1.9 TO 5.6	22512	3.0	1.9 TO 4.9			
NET SALES	778072	100.0	100.0 TO 100.0	757166	100.0	100.0 TO 100.0			
COST OF SALES									
PAPER, PRINTING, BINDING & DUPL. COSTS	188597	24.3	22.1 TO 26.7	186603	24.8	21.7 TO 27.4			
ROYALTIES	37149	4.8	3.8 TO 5.9	39279	5.2	4.3 TO 6.6			
PLANT COSTS	43878	5.7	4.4 TO 9.2	37339	5.0	3.7 TO 8.3			
TOTAL COST OF SALES	269625	34.7	33.2 TO 39.8	263220	34.8	30.8 TO 40.0			
GROSS MARGIN ON SALES	508447	65.3	60.2 TO 66.8	493946	65.2	60.0 TO 69.2			
OTHER INCOME (TOTAL)	6458	0.8	0.1 TO 0.9	5316	0.7	0.1 TO 0.6			
GENERAL	4970	0.7	0.1 TO 0.9	2300	0.5	0.1 TO 0.5			
FROM FOREIGN SUBSIDS.	845	0.1		1143	0.2	0.3 TO 1.8			
UNSPECIFIED	843			1873					
PUBLISHING & OPERATING EXPENSES									
EDITORIAL	40670	5.2	4.7 TO 6.7	36350	4.8	4.0 TO 6.3			
PRODUCTION	12248	1.6	1.1 TO 2.4	11704	1.5	1.0 TO 2.6			
MARKETING	175869	22.6	19.2 TO 27.6	162575	21.5	19.1 TO 27.9			
FULFILLMENT	60533	7.8	6.4 TO 8.9	58254	7.7	6.1 TO 9.3			
GENERAL & ADMIN.	97033	12.5	9.7 TO 17.5	91885	12.1	9.9 TO 17.1			
TOTAL PUBL. & OPERATING EXPENSE	386353	49.7	46.3 TO 63.6	360769	47.6	42.2 TO 63.3			
NET INCOME FROM OPERATIONS	128552	16.5	3.8 TO 20.1	138493	18.3	1.7 TO 23.2			

Continued on page F-15

TABLE F7—OPERATING DATA OF ELHI PUBLISHERS—BY SIZE OF PUBLISHER

(continued from page F-14)

	4 PUBLISHERS WITH NET SALES UP TO $10 MILLION							
	1982			1981			YOUR DATA	
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES			
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE		
GROSS SALES	12174	107.9	101.9 TO 114.1	15070	107.0	101.9 TO 114.1		
RETURNS & ALLOWANCES	893	7.9	1.9 TO 14.1	991	7.0	1.9 TO 14.1		
NET SALES	11281	100.0	100.0 TO 100.0	14079	100.0	100.0 TO 100.0		
COST OF SALES								
PAPER, PRINTING, BINDING & DUPL. COSTS	2394	21.2	9.9 TO 29.5	2621	18.6	3.5 TO 28.5		
ROYALTIES	624	5.5	1.9 TO 8.8	898	6.4	4.1 TO 10.4		
PLANT COSTS	383	3.4	1.4 TO 19.4	569	4.0	1.0 TO 26.2		
TOTAL COST OF SALES	3402	30.2	21.9 TO 39.3	4087	29.0	25.0 TO 39.0		
GROSS MARGIN ON SALES	7879	69.8	60.7 TO 78.1	9992	71.0	61.0 TO 75.0		
OTHER INCOME (TOTAL)	-4	-0.0		20	0.1			
GENERAL	-4	-0.0		20	0.1			
FROM FOREIGN SUBSIDS.	0	0.0		0	0.0			
UNSPECIFIED	0			0				
PUBLISHING & OPERATING EXPENSES								
EDITORIAL	889	7.9	5.8 TO 8.5	1154	8.2	5.7 TO 9.2		
PRODUCTION	44	0.4		37	0.3			
MARKETING	3153	27.9	19.9 TO 30.5	4327	30.7	18.6 TO 34.5		
FULFILLMENT	906	8.0	6.5 TO 12.6	1047	7.4	6.2 TO 12.8		
GENERAL & ADMIN.	2382	21.1	14.2 TO 24.9	3015	21.4	14.6 TO 25.0		
TOTAL PUBL. & OPERATING EXPENSE	7374	65.4	58.4 TO 68.7	9581	68.1	58.7 TO 71.9		
NET INCOME FROM OPERATIONS	501	4.4	-0.9 TO 12.4	431	3.1	0.8 TO 3.6		

Continued on page F-16

OPERATING DATA

Data are shown by size of publisher **(Tables F7 through F13). Table F7** is a summary table offering a composite income statement of the reporting publishers. The remaining tables detail specific expense areas.

While encourage to furnish sales data on a calendar year basis, publishers were given the option of supplying information on a fiscal year basis. 8 publishers exercised this option. The months terminating their reporting year are listed below, together with the number of publishers for each period.

April - 5
August - 2
November - 1

In addition to operating data, publishers were asked to report the level of royalty advances carried on their balance sheets at reporting year end. 15 publishers responded, reporting total advances of $3.7 million. As these publishers enjoy net sales of $403.7 million, the advances represent .9% of net sales.

11 publishers, with net sales of $334.7 million, reported a total reserve for returns on their Balances Sheets at year end of $6.7 million, represented 2.0% of net sales.

TABLE F7—OPERATING DATA OF ELHI PUBLISHERS—BY SIZE OF PUBLISHER

(continued from page F-15)

	12 PUBLISHERS WITH NET SALES $10 TO $50 MILLION							
	1982			1981			YOUR DATA	
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES			
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE		
GROSS SALES	274503	103.5	101.2 TO 104.5	271928	102.9	101.2 TO 104.4		
RETURNS & ALLOWANCES	9226	3.5	1.2 TO 4.5	7598	2.9	1.2 TO 4.4		
NET SALES	265277	100.0	100.0 TO 100.0	264330	100.0	100.0 TO 100.0		
COST OF SALES								
PAPER, PRINTING, BINDING & DUPL. COSTS	69583	26.2	22.5 TO 30.7	70240	26.6	22.6 TO 29.3		
ROYALTIES	13570	5.1	4.2 TO 5.8	14153	5.4	4.4 TO 6.1		
PLANT COSTS	18610	7.0	5.4 TO 10.8	16929	6.4	3.6 TO 11.4		
TOTAL COST OF SALES	101763	38.4	33.3 TO 42.6	101322	38.3	33.2 TO 41.7		
GROSS MARGIN ON SALES	163514	61.6	57.4 TO 66.7	163008	61.7	58.3 TO 66.8		
OTHER INCOME (TOTAL)	3523	1.3	0.2 TO 0.9	1872	0.7	0.1 TO 0.7		
GENERAL	3434	1.3	0.2 TO 0.9	1408	0.5	0.1 TO 0.6		
FROM FOREIGN SUBSIDS.	89	0.0		464	0.2			
UNSPECIFIED	0			0				
PUBLISHING & OPERATING EXPENSES								
EDITORIAL	14834	5.6	4.4 TO 7.4	14051	5.3	4.5 TO 6.9		
PRODUCTION	5725	2.2	1.5 TO 3.7	5070	1.9	0.3 TO 3.6		
MARKETING	68238	25.7	22.5 TO 32.0	63830	24.1	22.2 TO 30.1		
FULFILLMENT	19553	7.4	6.3 TO 8.6	18728	7.1	5.9 TO 8.5		
GENERAL & ADMIN.	32735	12.3	9.1 TO 16.9	31787	12.0	9.8 TO 16.5		
TOTAL PUBL. & OPERATING EXPENSE	141085	53.2	46.6 TO 63.5	133466	50.5	42.4 TO 63.3		
NET INCOME FROM OPERATIONS	25952	9.8	1.1 TO 22.7	31416	11.9	0.5 TO 28.8		

Continued on page F-17

TABLE F7—OPERATING DATA OF ELHI PUBLISHERS—BY SIZE OF PUBLISHERS

(continued from page F-16)

	7 PUBLISHERS WITH NET SALES ABOVE $50 MILLION							
	1982			1981			YOUR DATA	
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES			
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE		
GROSS SALES	515686	102.8	101.9 TO 103.3	492680	102.9	101.9 TO 102.7		
RETURNS & ALLOWANCES	14172	2.8	1.9 TO 3.3	13923	2.9	1.9 TO 2.7		
NET SALES	501514	100.0	100.0 TO 100.0	478757	100.0	100.0 TO 100.0		
COST OF SALES								
PAPER, PRINTING, BINDING & DUPL. COSTS	116620	23.3	22.1 TO 24.4	113742	24.0	21.7 TO 24.7		
ROYALTIES	22955	4.6	3.7 TO 5.3	24228	5.1	3.9 TO 6.6		
PLANT COSTS	24885	5.0	5.0 TO 7.2	19841	4.2	4.3 TO 5.7		
TOTAL COST OF SALES	164460	32.8	29.9 TO 36.7	157811	33.0	30.7 TO 35.9		
GROSS MARGIN ON SALES	337054	67.2	63.3 TO 70.1	320946	67.0	64.1 TO 69.3		
OTHER INCOME (TOTAL)	2939	0.6	0.1 TO 1.0	3424	0.7	0.1 TO 1.8		
GENERAL	1540	0.4	0.1 TO 0.9	872	0.4	0.1 TO 0.5		
FROM FOREIGN SUBSIDS.	756	0.2		679	0.3			
UNSPECIFIED	643			1873				
PUBLISHING & OPERATING EXPENSES								
EDITORIAL	24947	5.0	3.9 TO 5.2	21145	4.4	3.7 TO 4.8		
PRODUCTION	6479	1.3	1.0 TO 1.6	6597	1.4	1.0 TO 2.1		
MARKETING	104478	20.8	18.9 TO 24.5	94418	19.7	17.2 TO 23.2		
FULFILLMENT	40074	8.0	6.4 TO 8.9	38479	8.0	5.5 TO 10.4		
GENERAL & ADMIN.	61916	12.3	9.7 TO 16.4	57083	11.9	9.8 TO 14.9		
TOTAL PUBL. & OPERATING EXPENSE	237894	47.4	44.3 TO 53.8	217722	45.5	41.8 TO 51.5		
NET INCOME FROM OPERATIONS	102099	20.4	15.8 TO 21.9	106648	22.3	17.4 TO 23.4		

TABLE F8—INVENTORY DATA OF ELHI PUBLISHERS—BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 20 PUBLISHERS
WITH TOTAL NET SALES OF $760,442,000

	ALL PUBLISHERS		NET SALES UP TO $10 MILLION		11 PUBLISHERS NET SALES $10--$50 MILLION		7 PUBLISHERS NET SALES ABOVE $50 MILLION		YOUR DATA
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	
BEGINNING INVENTORY	202217	27.9			86393	39.7	113162	22.6	
PURCHASES	231516	31.9			83835	38.5	146248	29.2	
COST OF FREE COPIES	28632	3.9			10361	4.8	18131	3.6	
WRITE DOWNS	12383	1.7			4521	2.1	7622	1.5	
ENDING INVENTORY AFTER WRITE DOWNS	216491	29.8			89561	41.1	124659	24.9	
PAPER, PRINTING, BINDING & DUPL. COST OF PRODUCTS SOLD, INCLUDING WRITEDOWNS	188610	26.0			70305	32.3	116620	23.3	

The 20 publishers participating in **Table F8** reported a December 31, 1981 inventory of $188.6 million (24.8% of net sales).

Based on the data in **Table F8**, the inventory turnover of all reporting publishers is 0.9%, that of publishers with sales up to $10 million was suppressed to prevent disclosure; that of publishers with sales from $10 to $50 million is 0.8% and that of publishers with sales above $50 million is .98%.

Table F9, details Cash Plant Expenditures. Since plant costs in Table F7 are reported on an accrual basis and subject, therefore, to varying treatment (amortization, write-off, inventory inclusion, etc.) depending on individual publisher's policies, valid comparison of a given publisher's experience with the composite figure becomes difficult. However, by reporting plant expenditures on a cash basis (i.e. actual monies spent during the year not related to books sold or to amortization of amounts previously expended) all reporting companies are, at least, placed on the same footing. By relating the expenditures to these publishers' net sales, a yardstick for comparison is established, even though no true (i.e. accrual) relationship exists between the cash amounts spent and the sales consummated during the year.

To provide an added perspective on the accrual figure reported in Table F7, however, publishers were asked to report their method of treating plant costs. A summary of these responses appears below.

While the publishers reporting treatment policies are not wholly identical to those reporting accrued plant costs in Table F7, there is sufficient similarity and overlap to make the two groups comparable.

Treatment of Plant Cost	Number of Publishers	Net Sales For Group	Cash Plant Expenditures For Group
Amortized (3-7 years; average 5 years)	16	$412.0 million	$49.8 million
Written off as incurred	4	$81.4 million	$ 8.9 million

14 publishers with net sales of $358.3 million reported carrying $79.1 million in unamortized plant costs on their year-end balance sheets. $12.3 million involved unpublished, and $38.0 published titles, $28.9 million were reported unspecified.

TABLE F9—CASH PLANT EXPENDITURES OF ELHI PUBLISHERS—BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 18 PUBLISHERS
WITH TOTAL NET SALES OF $439,377,000

	ALL PUBLISHERS		5 PUBLISHERS NET SALES UP TO $10 MILLION		11 PUBLISHERS NET SALES $10-$50 MILLION		NET SALES ABOVE $50 MILLION		YOUR DATA
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	
CASH PLANT EXPENDITURES	39349	9.0	6319	1.4	33030	7.5			

TABLE F10—EDITORIAL AND PRODUCTION EXPENSE OF ELHI PUBLISHERS—BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 22 PUBLISHERS
WITH TOTAL NET SALES OF $773,980,000

	ALL PUBLISHERS		3 PUBLISHERS NET SALES UP TO $10 MILLION		12 PUBLISHERS NET SALES $10--$50 MILLION		7 PUBLISHERS NET SALES ABOVE $50 MILLION		YOUR DATA
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	
EDITORIAL EXPENSE									
SALARIES	27908	3.8	508	7.1	11333	4.9	16067	3.2	
OUTSIDE EDITORIAL EXP	6164	0.8	12	0.2	1872	0.8	4280	0.9	
TRAVEL & ENTERTAINMNT	1481	0.2	31	0.4	505	0.2	945	0.2	
OTHER	4765	0.6	-14	-0.2	1124	0.5	3654	0.7	
TOTAL EDITORIAL EXPENSE	40318	5.5	536	7.5	14835	6.4	24947	5.0	

THOUSANDS OF DOLLARS - AS REPORTED BY 19 PUBLISHERS
WITH TOTAL NET SALES OF $757,806,000

	ALL PUBLISHERS		4 PUBLISHERS NET SALES UP TO $10 MILLION		12 PUBLISHERS NET SALES $10--$50 MILLION		7 PUBLISHERS NET SALES ABOVE $50 MILLION		YOUR DATA
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	
PRODUCTION EXPENSE									
SALARIES	8153	1.1	44	4.1	4137	1.9	3972	0.8	
OUTSIDE PRODUCTION EXPENSE	3085	0.4	0	0.0	1055	0.5	2030	0.4	
OTHER	1010	0.1	0	0.0	533	0.2	477	0.1	
TOTAL PRODUCTION EXPENSE	12248	1.7	44	4.1	5725	2.6	6479	1.3	

TABLE F11—MARKETING EXPENSE OF ELHI PUBLISHERS—BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 22 PUBLISHERS
WITH TOTAL NET SALES OF $773,980,000

	ALL PUBLISHERS		3 PUBLISHERS NET SALES UP TO $10 MILLION		12 PUBLISHERS NET SALES $10--$50 MILLION		7 PUBLISHERS NET SALES ABOVE $50 MILLION		YOUR DATA	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES		
SELLING EXPENSE										
SALESMEN'S SALARIES & COMMISSIONS	46624	6.3	443	6.2	21508	9.3	24673	4.9		
SALESMEN'S TRAVEL & ENTERTAINMENT	18438	2.5	213	3.0	8841	3.8	9384	1.9		
STAFF CONSULTANTS' SAL. & COMMISSIONS	4949	0.7	0	0.0	590	0.3	4358	0.9		
STAFF CONSULTANTS' TRAVEL & ENTERTMNT	2669	0.4	0	0.0	426	0.2	2243	0.4		
OUTSIDE CONSULTANTS' EXPENSE	2255	0.3	28	0.4	468	0.2	1759	0.4		
DEPARTMENTAL MANAGERS SALARIES	10357	1.4	152	2.1	3905	1.7	6301	1.3		
DEPARTMENTAL CLERICAL SALARIES	4259	0.6	91	1.3	1727	0.7	2441	0.5		
DEPARTMENTAL TRAVEL & ENTERTAINMENT	3681	0.5	32	0.4	1487	0.6	2162	0.4		
OTHER	18191	2.5	23	0.3	4970	2.2	13199	2.6		
TOTAL SELLING EXPENSE	111422	15.1	981	13.6	43922	19.1	66520	13.3		
PROMOTION EXPENSE										
DEPARTMENTAL SALARIES	6485	0.9	102	1.4	2220	1.0	4164	0.8		
SPACE ADVERTISING	3669	0.5	46	0.6	2196	1.0	1427	0.3		
CATALOGS, DIRECT MAIL & SELLING MATER'LS	14167	1.9	472	6.6	6343	2.8	7352	1.5		
FREE COPIES (TOTAL)	32415	4.4	212	2.9	11544	5.0	20660	4.1		
COST OF FREE COPIES	24794	3.7	168	2.3	7527	4.2	17099	3.4		
POSTAGE	4969	0.7	44	0.6	1364	0.8	3561	0.7		
UNSPECIFIED	2652		0		2652		0			
EXHIBITS	2842	0.4	46	0.6	1059	0.5	1737	0.3		
OTHER	3580	0.5	5	0.1	956	0.4	2618	0.5		
TOTAL PROMOTION EXPENSE	63160	8.5	884	12.3	24317	10.6	37958	7.6		
TOTAL MARKETING EXPENSE	174582	23.6	1865	25.9	68239	29.6	104478	20.8		

TABLE F12—FULFILLMENT EXPENSE OF ELHI PUBLISHERS—BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS

REPORTED BY 15 PUBLISHERS WITH TOTAL NET SALES OF $604,254,000 USING SPLIT FACILITIES	ALL PUBLISHERS		NET SALES UP TO $10 MILLION		9 PUBLISHERS NET SALES $10--$50 MILLION		5 PUBLISHERS NET SALES ABOVE $50 MILLION		YOUR DATA	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES		
INTERNAL FULFILLMENT EXPENSES										
ORDER PROCESSING AND CUSTOMER SERVICE										
SALARIES (TOTAL)	8866	1.6			2380	1.3	6422	1.7		
ACC'TS RECEIVABLE & CREDIT CONTRL	1785	0.3			423	0.3	1342	0.4		
ORDER PROC. & CUST SERVICE SALARIES	5358	1.0			1577	0.9	3736	1.0		
OTHER	1501	0.3			157	0.1	1344	0.4		
UNSPECIFIED	222				222		0			
EDP/SYSTEMS EXPENSE	4352	0.8			1102	0.6	3165	0.8		
OTHER (INC. EQUIPMENT AND SUPPLIES)	1005	0.2			278	0.2	727	0.2		
TOTAL ORDER PROCESSING	14222	2.5			3759	2.0	10314	2.7		
SHIPPING & WAREHOUSING										
SALARIES	10242	1.8			3962	2.2	6203	1.6		
OCCUPANCY	5789	1.0			1502	0.8	4238	1.1		
EQUIPMENT & SUPPLIES	2992	0.5			1178	0.6	1794	0.5		
TRANSPORTATION CHRGES	3778	0.7			1168	0.6	2652	0.7		
OTHER	641	0.1			20	0.0	621	0.2		
TOTAL SHIPPING AND WAREHOUSING	23442	4.1			7831	4.3	15508	4.1		
TOTAL INTERNAL FULFILLMENT EXP.	37665	6.6			11590	6.3	25822	6.8		
EXTERNAL FULFILLMENT EXPENSE										
ORDER PROCESSING	0	0.0			0	0.0	0	0.0		
SHIPPING & WAREHOUS'G	11	0.0			11	0.0	0	0.0		
DEPOSITORY EXPENSE	9155	1.6			3593	2.0	5515	1.4		
TOTAL EXTERNAL FULFILLMENT EXP.	9166	1.6			3604	2.0	5515	1.4		
TOTAL FULFILLMENT EXP. OF PUBLISHERS WITH SPLIT FACILITIES	46831	8.2			15194	8.3	31337	8.2		

TABLE F13—GENERAL AND ADMINISTRATIVE EXPENSE OF ELHI PUBLISHERS—BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 20 PUBLISHERS
WITH TOTAL NET SALES OF $685,164,000

	ALL PUBLISHERS		3 PUBLISHERS NET SALES UP TO $10 MILLION		11 PUBLISHERS NET SALES $10--$50 MILLION		6 PUBLISHERS NET SALES ABOVE $50 MILLION		YOUR DATA
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	
MANAGEMENT SALARIES	5894	0.9	369	5.1	3359	1.6	2166	0.5	
ACCOUNTING SALARIES	4343	0.7	71	1.0	1693	0.8	2579	0.6	
GENERAL OFFICE SALARIES (EXC. FULFILLMENT)	6173	0.9	44	0.6	2105	1.0	4025	0.9	
GENERAL TRAVEL & ENT.	1529	0.2	45	0.6	555	0.3	929	0.2	
EDP/SYSTEMS EXPENSE (DIRECT OR ALLOC.)	5125	0.8	97	1.4	1522	0.7	3506	0.8	
OCCUPANCY EXPENSE (EXC. WAREHOUSING)	11528	1.8	211	2.9	4287	2.0	7031	1.6	
EMPLOYEE BENEFITS (TOTL)	27589	4.2	276	3.8	9203	4.4	18111	4.2	
PENSIONS	4263	0.7	63	0.9	1599	0.8	2601	0.6	
DEFERRED PROFIT SHAR.	4501	0.7	0	0.0	1165	0.6	3336	0.8	
HOSPITAL & GROUP INS.	6086	0.9	36	0.5	2304	1.1	3746	0.9	
PAYROLL TAXES	8263	1.3	123	1.7	3463	1.6	4676	1.1	
OTHER	3852	0.6	54	0.7	404	0.2	3394	0.8	
UNSPECIFIED	624		0		267		357		
TAXES (EXCEPT PAYROLL & INCOME TAXES)	1824	0.3	3	0.0	945	0.4	876	0.2	
PERSONAL PROPERTY TAX	1362	0.2	3	0.0	770	0.4	589	0.1	
ALL OTHER TAXES	414	0.1	0	0.0	170	0.1	244	0.1	
UNSPECIFIED	48		0		5		43		
OTHER	18090	2.8	402	5.6	7182	3.4	10506	2.4	
TOTAL GENERAL AND ADMINISTRATIVE EXP.	82096	12.6	1519	21.1	30850	14.6	49727	11.5	

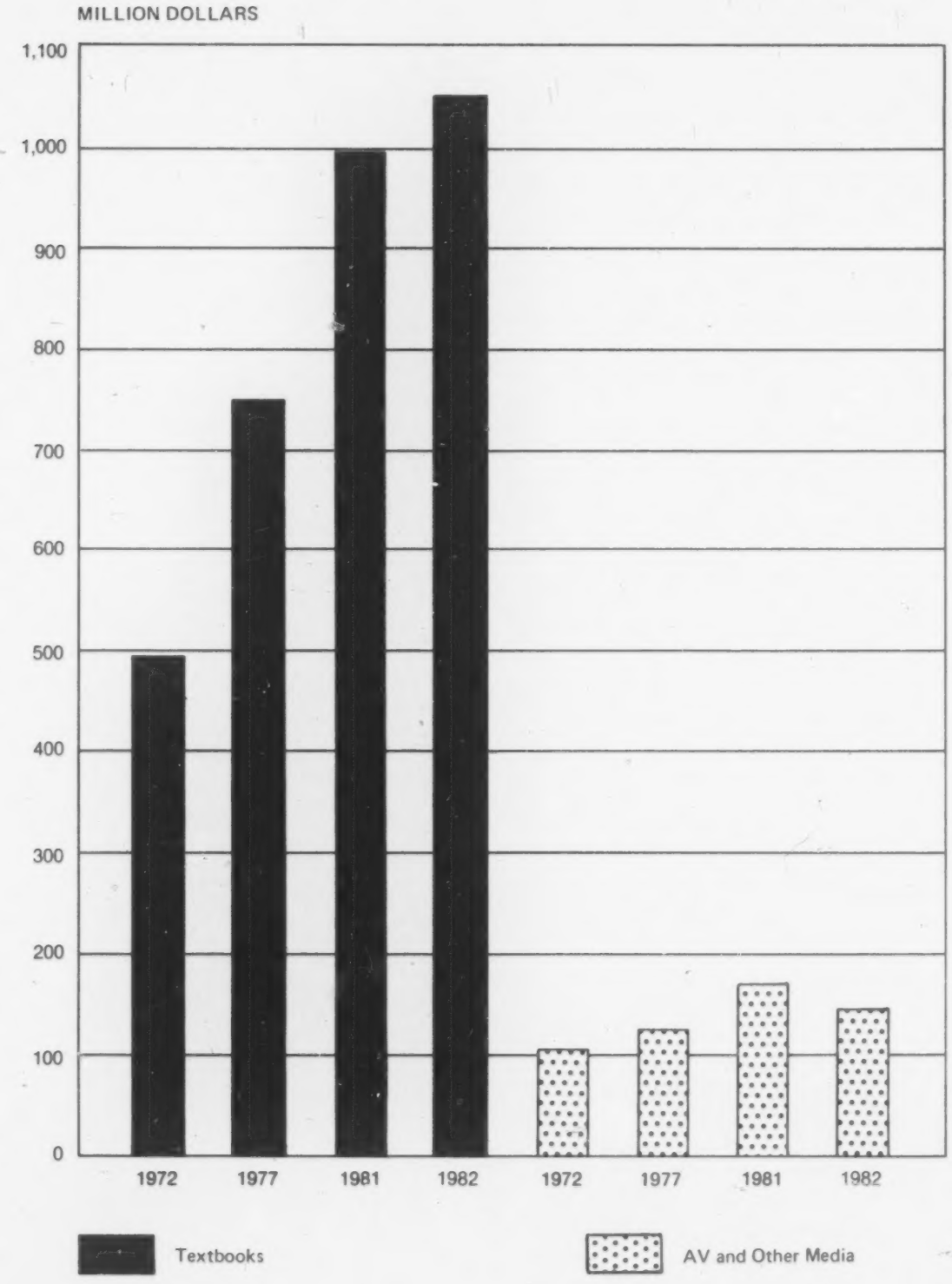


FIGURE 14—SALES OF ELHI TEXTBOOKS AND MATERIALS 1972, 1977, 1981, and 1982.

Estimated Totals (See Tables S1 and T1)

TABLE F14—BILLINGS AND RECEIVABLES OF ELHI PUBLISHERS

	REPLIES	AMOUNT
NUMBER OF INVOICES ANNUALLY (000)	13	1473
AVERAGE INV. VALUE		327.85
NUMBER OF CREDIT MEMOS ANNUALLY (000)	13	118
ACCOUNTS RECEIVABLE (AT CAL. YR-END-$000)	17	103492
PERCENT OF NET SALES		16.1
ACCOUNTS RECE. - AGED TOTAL ($000)	15	87681
PCT. CURRENT		40.8
PCT. 1-60 DAYS		25.2
PCT. 61-180 DAYS		25.1
PCT. 181 DAYS OR MORE		8.9
BAD DEBT RESERVE ($000)	15	2437
PCT. OF NET SALES		0.4
PCT. OF RECEIVABLES		2.4
BAD DEBT LOSSES ($000)	17	624
PCT. OF NET SALES		0.1
PCT. OF RECEIVABLES		0.6
AVERAGE COLLECTION PERIOD (DAYS)	15	50
RANGE (DAYS)		29-77
AVG. ACCOUNTS RECEIVABLE (12 MONTHS) ($000)	14	105190
PCT. OF NET SALES		21.1

TABLE F15—EMPLOYEE DATA OF ELHI PUBLISHERS

AS REPORTED BY 19 PUBLISHERS
EMPLOYING TOTAL STAFF OF 5,911
(NET SALES PER EMPLOYEE - $125,412)

	PERCENT OF TOTAL	
	AVERAGE	MID-RANGE
EDITORIAL	21.6	18.4 TO 27.0
PRODUCTION	5.4	3.2 TO 8.4
MARKETING (TOTAL)	40.5	32.9 TO 44.9
SALESMEN	24.0	17.4 TO 31.5
CONSULTANTS	3.1	3.0 TO 6.5
SALES MANAGEMENT	3.9	2.1 TO 6.0
SALES-CLERICAL	6.0	4.5 TO 10.1
PROMOTION	3.5	1.5 TO 5.7
FULFILLMENT (TOTAL)	19.6	17.0 TO 30.9
ORDER PROCESSING	8.7	7.9 TO 12.2
SHIPPING & WAREHOUS'G	10.9	8.5 TO 17.1
ADMINISTRATIVE MANAGEMNT	2.3	1.5 TO 6.0
GENERAL OFFICE	8.0	5.4 TO 12.4
OTHER	2.6	2.2 TO 4.5
EMPLOYEES PER $100,000 SALES	0.8	0.4 TO 3.6

TABLE F16—SELECTED BALANCE SHEET DATA

REPORTED BY 14 PUBLISHERS - WITH TOTAL NET SALES OF $594,132,000

	PERCENT OF NET SALES	
	AVERAGE	MID-RANGE
NET ASSETS	46.3	40.1 TO 66.2
RECEIVABLES	12.8	10.3 TO 16.8
INVENTORIES	27.9	23.5 TO 33.6
PREPAID EXPENSES	0.9	0.2 TO 1.8
ROYALTY ADVANCES	0.5	0.1 TO 1.2
DEFERRED PLANT COSTS	9.8	0.0 TO 13.2
NET INCOME (LOSS) BEFORE TAXES	19.1	3.2 TO 23.7

Please refer to the GENERAL INSTRUCTIONS AND DEFINITIONS, and the specific instructions and definitions for this divisional survey in QUESTIONNAIRE FORM G [available on request from the AAP Office,] to insure the correct interpretation of this Report. Furthermore, the methodology used in gathering and reporting data, which is discussed in the INTRODUCTION should be reviewed for a full understanding of the tables and text.

Throughout this Report, College refers to Grades 13 and up, therefore embracing graduate and post-graduate programs in institutions of higher learning along with four and two-year colleges.

Eighteen College texbook and materials publishers reported total 1982 net sales of $625.2 million to the Survey. As the College publishing industry enjoys total estimated book sales of $1142.4 million, as reported in Table S1, and audiovisual and related materials sales of $7.9 million, for a combined estimated sales total of $1150.3 million, the reporting group appears to represent some 54.4% of this industry segment.*

Table G1—ESTIMATED INDUSTRY SALES OF COLLEGE TEXTBOOKS AND MATERIALS

MILLIONS OF DOLLARS

43 Publishers reported net dollar sales of college texts:

1982	$ 863.9
1981	787.7
% Change	+9.7

35 Publishers broke their sales into domestic & international:

	Domestic	International	Total
1982	$ 727.3	$ 75.2	$ 802.5
1981	666.5	69.9	736.4
% Change	+9.1	+7.7	+9.0

25 Publishers reported sales of college texts to college bookstores:

	Dollars			Units
	Total Sales	To Bookstores	% Total	
1982	$ 507.6	$ 484.4	84.9	35.8
1981	523.8	443.7	84.7	37.2
% Change	+8.9	+9.2		-3.7

Table G1 represents actual total domestic and international sales of 43 college textbook publishers surveyed by Statistical Service Center. These firms are listed in Appendix A at the end of this section. In the opinion of the AAP College Division, these firms represent a substantial majority of college publishers, and an even larger majority of major firms. The Department of Commerce figures of $1,142.4 million reported in Table S-1 cannot be reconciled at this time with the survey made by the college publishers.

*See Footnote To Table S1, Page xvi

TABLE G2—SALES OF COLLEGE TEXTBOOKS AND MATERIALS

THOUSANDS OF DOLLARS AND UNITS - AS REPORTED BY 18 PUBLISHERS

	GROSS SALES									
	1982		1981		PERCENT CHANGE		YOUR DATA			
	$	UNITS	$	UNITS	$	UNITS				
BOOKS, TESTS, REPRINTS, PAMPHLETS AND MANUALS	745197	61117	684557	64228	8.9	-4.8				
AV AND OTHER MEDIA	1078	155	722	78	49.3	98.7				
TOTAL	746275	61272	685279	64306	8.9	-4.7				

	RETURNS									
	1982		1981		PERCENT CHANGE		YOUR DATA			
	$	UNITS	$	UNITS	$	UNITS				
BOOKS, TESTS, REPRINTS, PAMPHLETS AND MANUALS	120872	9966	105650	9930	14.4	0.4				
AV AND OTHER MEDIA	170	23	102	7	66.7	228.6				
TOTAL	121042	9989	105752	9937	14.5	0.5				

	NET SALES									
	1982		1981		PERCENT CHANGE		YOUR DATA			
	$	UNITS	$	UNITS	$	UNITS				
BOOKS, TESTS, REPRINTS, PAMPHLETS AND MANUALS	624325	51151	578907	54298	7.8	-5.8				
AV AND OTHER MEDIA	908	132	620	71	46.5	85.9				
TOTAL	625233	51283	579527	54369	7.9	-5.7				

	1982 PERCENT RETURNS TO GROSS									
	DOLLARS		UNITS		YOUR DATA					
	AVERAGE	MID-RANGE	AVERAGE	MID-RANGE						
BOOKS, TESTS, REPRINTS, PAMPHLETS AND MANUALS	16.2	15.1 TO 18.5	16.3	14.9 TO 19.7						
AV AND OTHER MEDIA	15.8	15.0 TO 24.7	14.8	15.8 TO 33.3						
TOTAL	16.2	15.1 TO 18.5	16.3	14.7 TO 19.7						

	1981 PERCENT RETURNS TO GROSS									
	DOLLARS		UNITS		YOUR DATA					
	AVERAGE	MID-RANGE	AVERAGE	MID-RANGE						
BOOKS, TESTS, REPRINTS, PAMPHLETS AND MANUALS	15.4	13.3 TO 18.9	15.5	13.5 TO 19.4						
AV AND OTHER MEDIA	14.1	13.0 TO 26.1	9.0	14.3 TO 50.0						
TOTAL	15.4	13.3 TO 18.9	15.5	13.5 TO 19.4						

TABLE G3—NET SALES OF COLLEGE TEXTBOOKS AND MATERIALS—BY PRODUCT CATEGORY

THOUSANDS OF DOLLARS AND UNITS - AS REPORTED BY 18 PUBLISHERS

	1982		1981		1980		YOUR DATA		
	DOLLARS	UNITS	DOLLARS	UNITS	DOLLARS	UNITS			
TEXTBOOKS	646309	53331	594647	54403	521183	54038			
AUDIOVISUAL & OTHER MEDIA	1826	175	903	77	2418	133			
TOTAL BOOKS & MATERIALS	648135	53506	595550	54480	523601	54171			

	1979		PERCENT CHANGE 1981-1982		PERCENT CHANGE 1979-1982		YOUR DATA		
	DOLLARS	UNITS	DOLLARS	UNITS	DOLLARS	UNITS			
TEXTBOOKS	453420	51767	8.7	-2.0	42.5	3.0			
AUDIOVISUAL & OTHER MEDIA	2517	185	102.2	127.3	-27.5	6.1			
TOTAL BOOKS & MATERIALS	455937	51932	8.8	-1.8	42.2	3.0			

	1982 DOLLARS PER UNIT		1981 DOLLARS PER UNIT	
	$-AVG.	AVG $ MID-RANGE	$-AVG.	AVG $ MID-RANGE
TEXTBOOKS	12.12	8.76 TO 13.20	10.93	8.11 TO 12.91
AUDIOVISUAL & OTHER MEDIA	10.43	8.68 TO 20.33	11.73	9.54 TO 27.25
TOTAL BOOKS & MATERIALS	12.11	8.81 TO 13.36	10.93	8.11 TO 12.92

	1980 DOLLARS PER UNIT		1979 DOLLARS PER UNIT	
	$-AVG.	AVG $ MID-RANGE	$-AVG.	AVG $ MID-RANGE
TEXTBOOKS	9.64	7.42 TO 11.34	8.76	6.57 TO 9.68
AUDIOVISUAL & OTHER MEDIA	18.18	11.33 TO 33.00	15.25	11.08 TO 40.23
TOTAL BOOKS & MATERIALS	9.67	7.42 TO 11.57	8.78	6.60 TO 10.03

TABLE G4—ESTIMATED DOMESTIC SALES OF BOOKS AND MATERIALS IN THE COLLEGE MARKET

MILLIONS OF DOLLARS

	1972		1977		1980		1981		1982	
	$	PCT OF TOTAL	$	PCT OF TOTAL	$	PCT OF TOTAL	$	PCT OF TOTAL	$	PCT OF TOTAL
COLLEGE TEXTBOOKS*	319	59.1	499	57.7	706	58.7	798	59.0	848	59.4
ELHI TEXTBOOKS	12	2.2	32	3.7	40	3.3	43	3.2	45	3.2
TRADEBOOKS	84	15.5	123	14.2	158	13.2	176	13.0	176	12.3
PROFESSIONAL BOOKS*	69	12.8	131	15.1	196	16.3	224	16.6	242	16.9
UNIVERSITY PRESS BOOKS	15	2.8	20	2.3	26	2.2	28	2.1	30	2.1
MASS MARKET PAPERBACKS	19	3.5	29	3.4	38	3.2	43	3.2	48	3.4
OTHER BOOKS, TESTS, MAPS, ETC.	7	1.3	12	1.4	15	1.3	17	1.3	18	1.3
AV AND OTHER MEDIA	15	2.8	19	2.2	21	1.8	21	1.6	20	1.4
TOTAL*	540	100.0	865	100.0	1200	100.0	1350	100.0	1427	100.0

In **Table G-4** estimates are presented for **all** books - general and mass market paperback, as well as textbooks - along with AV and related materials, maps and tests sold in the domestic College market. "Total Market" therefore represents the collective level of these sales in the 50 United States and District of Columbia.

The estimates are based on U.S. Census data (see Table S1),* on market reports received from publishers (such as in table A-3, Table B3, Table C2 and Table G5, as well as on sales breakdowns reported by wholesalers and jobbers.

Sales include those to college libraries.

*See Footnote To Table S1, Page xvi

TABLE G5—DOMESTIC NET SALES OF COLLEGE TEXTBOOKS AND MATERIALS—BY MARKET CATEGORY

THOUSANDS OF DOLLARS - AS REPORTED BY 12 PUBLISHERS

	1981		1982			YOUR DATA		
	$	PCT OF TOTAL	$	PCT CHG FROM 81	PCT OF TOTAL			
DOMESTIC SALES								
BOOKSTORES (TOTAL)	354271	72.1	384237	8.5	72.5			
COLLEGE	328460	66.9	356151	8.4	67.2			
OTHER	25811	5.3	28086	8.8	5.3			
WHOLESALERS & JOBBERS	10247	2.1	10972	7.1	2.1			
LIBRARIES AND INSTITUTIONS (TOTAL)	58466	11.9	65602	12.2	12.4			
COLLEGES & UNIV.	42607	9.5	49500	16.2	9.3			
SCHOOLS	9340	2.1	15148	62.2	2.9			
PUBLIC LIBRARIES	784	0.2	718	-8.4	0.1			
OTHER	492	0.1	236	-52.0	0.0			
UNSPECIFIED	5243	1.1	0		0.0			
GOVERNMENT	1137	0.2	1340	17.9	0.3			
INDUSTRY	5725	1.2	7572	32.3	1.4			
DIRECT TO CONSUMER	11393	2.3	9226	-19.0	1.7			
OTHER	1043	0.2	1230	17.9	0.2			
TOTAL DOMESTIC SALES	442282	90.1	480179	8.6	90.7			
FOREIGN SALES	48823	9.9	49461	1.3	9.3			
ALL SALES	491105	100.0	529640	7.8	100.0			

TABLE G6a—NET SALES OF NEW AND REVISED AND BACKLIST COLLEGE TEXTBOOKS

THOUSANDS OF DOLLARS AND UNITS - AS REPORTED BY 12 PUBLISHERS

	1982		1981		PCT CHG 81-82		YOUR DATA			
	DOLLARS	UNITS	DOLLARS	UNITS	DOLLARS	UNITS				
TEXTBOOKS (TOTAL)	388095	32457	356151	32116	9.0	1.1				
NEW & REVISED	113689	8892	110152	9722	3.2	-8.5				
BACKLIST	274406	23565	245999	22394	11.5	5.2				

	1980		1979		PCT CHG 79-82		YOUR DATA			
	DOLLARS	UNITS	DOLLARS	UNITS	DOLLARS	UNITS				
TEXTBOOKS (TOTAL)	303058	30736	273171	30131	42.1	7.7				
NEW & REVISED	82579	8145	76211	7573	49.2	17.4				
BACKLIST	220479	22591	196960	22558	39.3	4.5				

Limiting themselves to **textbooks only**, and **including** export sales, publishers were asked to report their new and revised title sales (i.e. of titles copyrighted in the reporting year,) and backlist sales separately.

Domestic Net Sales by **Subject Categories** are analyzed in Tables G6b and G6c. **Table G6b** includes **dollar data only**, but reports sales of **all** books and materials. **Table G6c** includes dollar **and** unit data, but is confined to **textbooks only**, excluding workbooks, tests, reprints, pamphlets, manuals and non-print media.

TABLE G6b—DOMESTIC NET SALES OF COLLEGE TEXTBOOKS AND MATERIALS—BY SUBJECT CATEGORIES

THOUSANDS OF DOLLARS - AS REPORTED BY 20 PUBLISHERS

	1982		1981		1980	
	$	PCT OF TOTAL	$	PCT OF TOTAL	$	PCT OF TOTAL
ACCOUNTING	57439	8.0	50121	7.6	41949	7.2
ANTHROPOLOGY	3962	0.6	4033	0.6	4004	0.7
ART & ARCHITECTURE	6778	0.9	6171	0.9	6122	1.0
ASTRONOMY	2028	0.3	1388	0.2	1398	0.2
BIOLOGY	21519	3.0	20337	3.1	17748	3.0
BUSINESS ADMINISTRATION	92621	12.9	81179	12.4	71310	12.2
MANAGEMENT	17224	4.1	14730	3.7	12621	3.8
MARKETING	10873	2.6	9033	2.3	7804	2.3
FINANCE	9297	2.2	8250	2.1	6753	2.0
OTHER	16679	4.0	17391	4.4	13863	4.1
UNSPECIFIED	38548		31775		30269	
BUSINESS EDUCATION	24914	3.5	19586	3.0	20951	3.6
CAREER EDUCATION & OCCUPATIONAL EDUC.	31894	4.4	30552	4.7	25858	4.4
CHEMISTRY (INCL. BIOCH.)	25454	3.5	23450	3.6	20016	3.4
COMPUTERS	55103	7.7	38265	5.8	26573	4.5
BUSINESS APPLICATIONS	37273	6.3	25073	4.5	16678	3.3
LANGUAGES & SYSTEMS	8463	1.4	7498	1.3	6069	1.2
UNSPECIFIED	9367		5694		3826	
ECONOMICS	23830	3.3	23602	3.6	20675	3.5
EDUCATION	20308	2.8	22343	3.4	21906	3.8
ENGINEERING	46030	6.4	45415	6.9	38271	6.6
ELECTRICAL	12073	1.9	10693	1.9	9127	1.9
CIVIL	4248	0.7	5291	0.9	4452	0.9
MECHANICAL	5253	0.9	5535	1.0	4442	0.9
OTHER	17633	2.9	17602	3.1	14330	2.9
UNSPECIFIED	6823		6294		5920	
ENGLISH LANGUAGE & LIT.	45017	6.3	40042	6.1	36632	6.3
FOREIGN LANGUAGES (OTHER THAN FRENCH, GERMAN AND SPANISH)	2093	0.3	1589	0.2	2964	0.5
FRENCH	6228	0.9	5184	0.8	3798	0.7
GENERAL REFERENCE DICTIONARIES	0	0.0	0	0.0	0	0.0
GEOLOGY & EARTH SCIENCE	3883	0.5	3431	0.5	3825	0.7
GEOGRAPHY	7723	1.1	7206	1.1	6089	1.0
GERMAN	1832	0.3	1758	0.3	1489	0.3
HEALTH EDUCATION & PHYSICAL EDUCATION	6258	0.9	6372	1.0	6819	1.2
HISTORY	18440	2.6	16893	2.6	16070	2.8
HOME ECONOMICS	3991	0.6	3882	0.6	3710	0.6
MATHEMATICS	60599	8.4	56017	8.5	47902	8.2
MATHEMATICS	50244	7.7	35663	7.8	29574	7.5
STATISTICS	4924	0.8	3406	0.7	2851	0.7
UNSPECIFIED	5433		16949		15478	
MUSIC	4147	0.6	4449	0.7	4498	0.8
NURSING & ALLIED HEALTH	10489	1.5	9160	1.4	8514	1.5
PHYSICS & PHYSICAL SCIENCE SURVEY	13544	1.9	12853	2.0	10780	1.8
POLITICAL SCIENCE, PUBLIC SERVICE & ADMINISTRATION	14082	2.0	13843	2.1	13566	2.3
PSYCHOLOGY	36570	5.1	33979	5.2	35798	6.1
RELIGION & PHILOSOPHY	7061	1.0	6067	0.9	6020	1.0
SOCIOLOGY	13439	1.9	16225	2.5	16910	2.9
SPANISH	8079	1.1	7500	1.1	5314	0.9
SPEECH, DRAMA & MASS MEDIA	14644	2.0	13592	2.1	13909	2.4
MISCELLANEOUS	29363	4.1	29275	4.5	22427	3.8
TOTAL	719358	100.0	655759	100.0	583815	100.0

TABLE G6c—DOMESTIC NET SALES OF COLLEGE TEXTBOOKS—BY SUBJECT CATEGORIES

THOUSANDS OF DOLLARS AND UNITS - AS REPORTED BY 16 PUBLISHERS

	1982					1981				
	DOLLARS		UNITS		AVERAGE DOLLARS	DOLLARS		UNITS		AVERAGE DOLLARS
	$	PCT OF TOTAL	NO.	PCT OF TOTAL	PER UNIT	$	PCT OF TOTAL	NO.	PCT OF TOTAL	PER UNIT
ACCOUNTING	36903	6.0	3050	6.4	12.10	32906	5.8	3062	6.2	10.75
ANTHROPOLOGY	3745	0.6	340	0.7	11.01	3887	0.7	458	0.9	8.49
ART & ARCHITECTURE	6766	1.1	415	0.9	16.30	6109	1.1	419	0.9	14.58
ASTRONOMY	1996	0.3	103	0.2	19.38	1362	0.2	95	0.2	14.34
BIOLOGY	19301	3.1	1104	2.3	17.48	18339	3.2	1248	2.5	14.69
BUSINESS ADMINISTRATION	70444	11.5	5186	10.8	13.58	63064	11.1	4940	10.0	12.77
BUSINESS EDUCATION	21027	3.4	1946	4.1	10.81	16448	2.9	1960	4.0	8.39
CAREER EDUCATION & OCCUPATIONAL EDUC.	31326	5.1	2179	4.6	14.38	30224	5.3	2441	5.0	12.38
CHEMISTRY (INCL. BIOCH.)	23284	3.8	1817	3.8	12.81	21799	3.9	1926	3.9	11.32
COMPUTERS										
BUSINESS APPLICATIONS	44514	7.2	3378	7.1	13.18	30345	5.4	2497	5.1	12.15
ENGINEERING	8299	1.4	648	1.4	12.81	6536	1.2	468	0.9	13.97
ECONOMICS	20979	3.4	1551	3.2	13.53	21074	3.7	1775	3.6	11.87
EDUCATION	18245	3.0	1426	3.0	12.79	19807	3.5	1674	3.4	11.83
ELECTRICAL ENGINEERING	11996	2.0	588	1.2	20.40	10690	1.9	564	1.1	18.95
ENGINEERING (OTHER THAN ELECTRICAL)	29965	4.9	1529	3.2	19.60	28262	5.0	1579	3.2	17.90
ENGLISH LANGUAGE & LIT.	42514	6.9	4823	10.1	8.81	37953	6.7	4934	10.0	7.69
FOREIGN LANGUAGES (OTHER THAN FRENCH, GERMAN AND SPANISH)	1923	0.3	159	0.3	12.09	1362	0.2	117	0.2	11.64
FRENCH	5845	1.0	521	1.1	11.22	4872	0.9	662	1.3	7.36
GENERAL REFERENCE DICTIONARIES	0	0.0	0	0.0	0.00	0	0.0	0	0.0	0.00
GEOLOGY & EARTH SCIENCE	3839	0.6	225	0.5	17.06	3348	0.6	198	0.4	16.91
GEOGRAPHY	6528	1.1	331	0.7	19.72	6307	1.1	351	0.7	17.97
GERMAN	1773	0.3	164	0.3	10.81	1671	0.3	194	0.4	8.61
HEALTH EDUCATION & PHYSICAL EDUCATION	5131	0.8	1173	2.5	4.37	5244	0.9	458	0.9	11.45
HISTORY	16892	2.7	1614	3.4	10.47	15501	2.7	1676	3.4	9.25
HOME ECONOMICS	1877	0.3	118	0.2	15.91	2070	0.4	142	0.3	14.58
MATHEMATICS	57397	9.3	3827	8.0	15.00	52836	9.3	3839	7.8	13.76
MUSIC	4046	0.7	317	0.7	12.76	4303	0.8	364	0.7	11.82
NURSING & ALLIED HEALTH	8957	1.5	640	1.3	14.00	7611	1.3	628	1.3	12.12
PHYSICS & PHYSICAL SCIENCE SURVEY	12987	2.1	734	1.5	17.69	12608	2.2	779	1.6	16.18
POLITICAL SCIENCE, PUBLIC SERVICE & ADMINISTRATION	12798	2.1	1119	2.3	11.44	13046	2.3	1318	2.7	9.90
PSYCHOLOGY	34898	5.7	2483	5.2	14.05	32482	5.7	2562	5.2	12.68
RELIGION & PHILOSOPHY	6989	1.1	638	1.3	10.95	6038	1.1	597	1.2	10.11
SOCIOLOGY	12505	2.0	1002	2.1	12.48	15447	2.7	1428	2.9	10.82
SPANISH	7303	1.2	637	1.3	11.46	6932	1.2	734	1.5	9.44
SPEECH, DRAMA & MASS MEDIA	13783	2.2	1153	2.4	11.95	13146	2.3	1238	2.5	10.62
MISCELLANEOUS	7825	1.3	887	1.9	8.82	12473	2.2	1959	4.0	6.37
TOTAL	614602	100.0	47824	100.0	12.85	566101	100.0	49285	100.0	11.49

continued on page G-8.

TABLE G6c—DOMESTIC NET SALES OF COLLEGE TEXTBOOKS—BY SUBJECT CATEGORIES

(continued from page G-7)

	1980					1979				
	DOLLARS		UNITS		AVERAGE DOLLARS	DOLLARS		UNITS		AVERAGE DOLLARS
	$	PCT OF TOTAL	NO.	PCT OF TOTAL	PER UNIT	$	PCT OF TOTAL	NO.	PCT OF TOTAL	PER UNIT
ACCOUNTING	25985	5.2	2655	5.3	9.79	22312	5.1	2589	5.5	8.62
ANTHROPOLOGY	3835	0.8	505	1.0	7.59	3885	0.9	603	1.3	6.44
ART & ARCHITECTURE	6101	1.2	488	1.0	12.50	6132	1.4	549	1.2	11.17
ASTRONOMY	1376	0.3	114	0.2	12.07	1359	0.3	126	0.3	10.79
BIOLOGY	16226	3.2	1360	2.7	11.93	15352	3.5	1316	2.8	11.67
BUSINESS ADMINISTRATION	53167	10.6	4967	10.0	10.70	48401	11.1	4874	10.3	9.93
BUSINESS EDUCATION	17669	3.5	2027	4.1	8.72	17520	4.0	2314	4.9	7.57
CAREER EDUCATION & OCCUPATIONAL EDUC.	25486		2340	4.7	10.89	23209	5.3	2256	4.8	10.29
CHEMISTRY (INCL. BIOCH.)	18542	3.7	1652	3.3	11.22	12919	3.0	1253	2.6	10.31
COMPUTERS										
BUSINESS APPLICATIONS	20411	4.1	1822	3.7	11.20	14085	3.2	1341	2.8	10.50
ENGINEERING	5163	1.0	394	0.8	13.10	4020	0.9	338	0.7	11.89
ECONOMICS	18234	3.6	1804	3.6	10.11	17755	4.1	1868	3.9	9.50
EDUCATION	19134	3.8	1936	3.9	9.88	19934	4.6	2189	4.6	9.11
ELECTRICAL ENGINEERING	9103	1.8	522	1.1	17.44	7199	1.6	447	0.9	16.11
ENGINEERING (OTHER THAN ELECTRICAL)	23512	4.7	1411	2.8	16.66	20051	4.6	1295	2.7	15.48
ENGLISH LANGUAGE & LIT.	33962	6.8	5220	10.5	6.51	29747	6.8	4897	10.4	6.07
FOREIGN LANGUAGES (OTHER THAN FRENCH, GERMAN AND SPANISH)	2922	0.6	317	0.6	9.22	1203	0.3	136	0.3	8.85
FRENCH	3673	0.7	471	0.9	7.80	4004	0.9	521	1.1	7.69
GENERAL REFERENCE DICTIONARIES	0	0.0	0	0.0	0.00	0	0.0	0	0.0	0.00
GEOLOGY & EARTH SCIENCE	3741	0.7	291	0.6	12.86	3349	0.8	296	0.6	11.31
GEOGRAPHY	5307	1.1	356	0.7	14.91	5154	1.2	375	0.8	13.74
GERMAN	1443	0.3	189	0.4	7.63	1517	0.3	202	0.4	7.51
HEALTH EDUCATION & PHYSICAL EDUCATION	5742	1.1	602	1.2	9.54	4197	1.0	474	1.0	8.85
HISTORY	14541	2.9	1728	3.5	8.41	13958	3.2	1800	3.8	7.75
HOME ECONOMICS	2100	0.4	162	0.3	12.96	2344	0.5	178	0.4	13.17
MATHEMATICS	44312	8.9	3800	7.6	11.66	36578	8.4	3289	7.0	11.12
MUSIC	4374	0.9	445	0.9	9.83	4358	1.0	462	1.0	9.43
NURSING & ALLIED HEALTH	7060	1.4	662	1.3	10.66	5881	1.3	590	1.2	9.97
PHYSICS & PHYSICAL SCIENCE SURVEY	10567	2.1	805	1.6	13.13	8474	1.9	720	1.5	11.77
POLITICAL SCIENCE, PUBLIC SERVICE & ADMINISTRATION	12748	2.5	1492	3.0	8.54	11474	2.6	1487	3.1	7.72
PSYCHOLOGY	34104	6.8	2979	6.0	11.45	27799	6.4	2841	6.0	9.78
RELIGION & PHILOSOPHY	5974	1.2	706	1.4	8.46	5402	1.2	699	1.5	7.73
SOCIOLOGY	16116	3.2	1683	3.4	9.58	14888	3.4	1627	3.4	9.15
SPANISH	4852	1.0	602	1.2	8.06	5568	1.3	695	1.5	8.01
SPEECH, DRAMA & MASS MEDIA	13040	2.6	1462	2.9	8.92	11189	2.6	1332	2.8	8.40
MISCELLANEOUS	9477	1.9	1731	3.5	5.47	6195	1.4	1330	2.8	4.66
TOTAL	499997	100.0	49700	100.0	10.06	437412	100.0	47309	100.0	9.25

TABLE G7a—NET SALES OF COLLEGE TEXTBOOKS AND MATERIALS—BY GEOGRAPHICAL LOCATION

THOUSANDS OF DOLLARS - AS REPORTED BY 15 PUBLISHERS - WITH ESTIMATES OF INDUSTRY TEXTBOOK SALES

	ACTUAL SALES REPORTED (TEXTBOOKS & MATERIALS)			ESTIMATED INDUSTRY SALES (TEXTBOOKS ONLY)					YOUR DATA
	1982	1981	PERCENT CHANGE	1982		1981		1966-68 (1)	
				$	INDEX	$	INDEX		
DOMESTIC UNITED STATES									
ALABAMA	7489	7058	6.1	13905	521	13193	494	2668	
ALASKA	1303	1229	6.0	2514	1009	2385	958	249	
ARIZONA	9104	8137	11.9	15111	668	13800	610	2263	
ARKANSAS	2792	3098	-9.9	6899	387	6324	355	1783	
CALIFORNIA	72235	65417	10.4	121106	412	113395	386	29394	
COLORADO	9694	9010	7.6	17147	437	15980	407	3927	
CONNECTICUT	8481	7564	12.1	16072	366	14718	335	4395	
DELAWARE	2087	1868	11.7	3743	589	3375	531	636	
DIST. OF COLUMBIA	4907	4793	2.4	7990	288	7780	281	2771	
FLORIDA	22002	21567	2.0	37716	558	37232	550	6765	
GEORGIA	10107	9399	7.5	18400	438	17294	412	4199	
HAWAII	2841	2714	4.7	5520	415	5227	393	1331	
IDAHO	1901	1683	13.0	3449	291	3102	261	1187	
ILLINOIS	30486	28519	6.9	50159	348	47954	333	14405	
INDIANA	12586	11978	5.1	23520	376	21658	347	6249	
IOWA	7439	6625	12.3	14393	378	13061	343	3804	
KANSAS	5194	5075	2.3	9572	340	9403	334	2816	
KENTUCKY	5822	5726	1.7	11266	379	11143	375	2973	
LOUISIANA	8745	7817	11.9	15858	449	14429	408	3535	
MAINE	2571	2486	3.4	4987	342	4842	332	1458	
MARYLAND	12287	10419	17.9	22250	471	20099	426	4719	
MASSACHUSETTS	21184	18584	14.0	37826	311	34671	285	12149	
MICHIGAN	21103	20243	4.2	38324	260	36921	339	10885	
MINNESOTA	11303	10157	11.3	20349	410	18549	374	4958	
MISSISSIPPI	3960	3673	7.8	7495	379	6998	353	1980	
MISSOURI	12458	11510	8.2	21159	381	19738	356	5551	
MONTANA	2046	1973	3.7	4095	435	3975	422	941	
NEBRASKA	3503	3559	-1.6	6449	374	6587	383	1723	
NEVADA	1863	1594	16.9	3594	496	3147	435	724	
NEW HAMPSHIRE	2952	2556	15.5	5401	415	4693	360	1302	
NEW JERSEY	18122	16071	12.8	32693	409	29939	375	7986	
NEW MEXICO	2933	3400	-13.7	5808	420	6555	474	1383	
NEW YORK	50531	44026	14.8	89397	350	81866	321	25530	
NORTH CAROLINA	13462	12538	7.4	26804	491	25097	460	5457	
NORTH DAKOTA	2239	1922	16.5	4126	468	3591	408	881	
OHIO	24129	23276	3.7	40949	336	40028	328	12205	
OKLAHOMA	9062	7454	21.6	16548	535	14428	466	3095	
OREGON	7112	7117	-0.1	11895	317	11918	317	3754	
PENNSYLVANIA	30849	27927	10.5	54642	348	50501	322	15682	
RHODE ISLAND	3256	3275	-0.6	5418	352	5468	355	1541	
SOUTH CAROLINA	6576	6301	4.4	10451	435	10030	417	2404	
SOUTH DAKOTA	1956	1712	14.3	3569	331	3139	291	1078	
TENNESSEE	8796	8637	1.8	17582	411	17305	404	4279	
TEXAS	36820	31856	15.6	59512	487	54052	443	12214	
UTAH	4781	4107	16.4	8412	379	7366	332	2220	
VERMONT	1660	1520	9.2	3327	386	3064	356	861	
VIRGINIA	15104	13694	10.3	25064	524	22642	473	4787	
WASHINGTON	10053	9574	5.0	19709	446	18752	424	4421	
WEST VIRGINIA	3874	3676	5.4	7693	354	7376	339	2176	
WISCONSIN	11063	9938	11.3	19162	365	17628	336	5254	
WYOMING	1348	1090	23.7	2237	420	1925	362	532	
TOTAL DOMESTIC U.S.	584170	535142	9.2	1031267	397	964343	372	259480	
P.R. & OTHER U.S. POSS.	3316	2751	20.5	8193	789	6990	673	1038	
FOREIGN									
CANADA	15184	13822	9.9	32630	286	30697	269	11423	
EUROPE	7612	8095	-6.0	25689	413	27299	439	6215	
ALL OTHER	31030	31447	-1.3	44669	433	45350	439	10327	
TOTAL FOREIGN	53826	53364	0.9	102989	368	103346	370	27965	
ALL SALES	641311	591257	8.5	1142446	396	1074679	373	288383	

*See Footnote To Table S1, Page xvi

TABLE G7b—GEOGRAPHICAL ANALYSIS OF ESTIMATED DOMESTIC INDUSTRY SALES OF COLLEGE TEXTBOOKS*

THOUSANDS OF STUDENTS AND DOLLARS

	EST. INDUSTRY SALES ($)		PERCENT OF TOTAL SALES		ENROLLMENT		SALES PER CAPITA ($)		RANK IN SALES PER CAPITA	
	1982	1981	1982	1981	1982	1981	1982	1981	1982	1981
ALABAMA	13905	13193	1.35	1.37	139	137	100.04	96.30	43	42
ALASKA	2514	2385	.24	.25	15	13	167.60	183.46	1	1
ARIZONA	15111	13800	1.47	1.43	136	132	111.11	104.55	33	36
ARKANSAS	6899	6324	.67	.66	65	66	106.14	95.82	37	43
CALIFORNIA	121106	113395	11.76	11.76	1182	1126	102.46	100.71	44	39
COLORADO	17147	15980	1.66	1.66	130	127	131.90	125.83	12	11
CONNECTICUT	16072	14718	1.56	1.53	115	114	139.76	129.11	7	7
DELAWARE	3743	3375	.36	.35	26	27	143.96	125.00	5	12
DISTRICT OF COLUMBIA	7990	7780	.78	.81	66	63	121.06	123.49	20	14
FLORIDA	37716	37232	3.66	3.86	300	293	125.72	127.07	17	9
GEORGIA	18400	17294	1.78	1.79	155	149	118.71	116.07	22	19
HAWAII	5520	5227	.54	.54	37	37	149.19	141.27	2	3
IDAHO	3449	3102	.33	.32	35	35	98.54	88.63	44	48
ILLINOIS	50159	47954	4.86	4.97	459	445	109.28	107.76	34	30
INDIANA	23520	21658	2.28	2.25	201	197	117.01	109.94	25	23
IOWA	14393	13061	1.40	1.35	124	120	116.07	108.84	26	26
KANSAS	9572	9403	.93	.98	105	104	91.16	90.41	48	47
KENTUCKY	11266	11143	1.09	1.16	117	115	96.29	96.90	46	41
LOUISIANA	15858	14429	1.54	1.50	141	133	112.47	104.49	29	29
MAINE	4987	4842	.48	.50	36	36	138.53	134.50	8	4
MARYLAND	22250	20099	2.16	2.08	157	153	141.72	131.37	6	6
MASSACHUSETTS	37826	34671	3.67	3.60	322	319	117.47	108.69	24	27
MICHIGAN	38324	36921	3.72	3.83	372	373	103.02	98.98	40	40
MINNESOTA	20349	18549	1.97	1.92	169	165	120.41	112.42	21	22
MISSISSIPPI	7495	6998	.73	.73	91	87	82.36	80.44	51	-
MISSOURI	21159	19738	2.05	2.05	187	180	113.15	109.66	32	25
MONTANA	4095	3975	.40	.41	31	31	132.10	128.23	11	8
NEBRASKA	6449	6587	.63	.68	71	69	90.83	95.46	49	44
NEVADA	3594	3147	.35	.33	24	25	149.75	125.88	3	10
NEW HAMPSHIRE	5401	4693	.52	.49	41	40	131.73	117.33	13	17
NEW JERSEY	32693	29939	3.17	3.10	226	226	144.66	132.47	4	5
NEW MEXICO	5808	6555	.56	.68	47	46	123.57	142.50	18	2
NEW YORK	89397	81866	8.67	8.49	783	766	114.17	106.87	28	31
NORTH CAROLINA	26804	25097	2.60	2.60	237	231	113.10	108.65	30	28
NORTH DAKOTA	4126	3591	.40	.37	32	31	128.94	115.84	15	20
OHIO	40949	40028	3.97	4.15	395	375	103.67	106.74	39	32
OKLAHOMA	16548	14428	1.60	1.50	121	122	136.76	118.26	9	16
OREGON	11895	11918	1.15	1.24	114	116	104.34	102.74	38	38
PENNSYLVANIA	54642	50501	5.30	5.24	413	405	132.31	124.69	10	13
RHODE ISLAND	5418	5468	.53	.57	53	52	102.23	105.15	42	34
SOUTH CAROLINA	10451	10030	1.01	1.04	109	109	95.88	92.02	47	46
SOUTH DAKOTA	3569	3139	.35	.33	31	30	115.13	104.63	27	35
TENNESSEE	17582	17305	1.70	1.79	161	163	109.20	106.17	35	33
TEXAS	59512	54052	5.77	5.61	567	519	112.92	104.15	31	37
UTAH	8412	7366	.82	.76	79	78	106.48	94.44	36	45
VERMONT	3327	3064	.32	.32	26	27	127.96	113.48	16	21
VIRGINIA	25064	22642	2.43	2.35	212	206	118.23	109.91	23	24
WASHINGTON	19709	18752	1.91	1.94	202	212	97.57	88.45	45	49
WEST VIRGINIA	7693	7376	.75	.76	63	63	122.11	117.08	19	18
WISCONSIN	19162	17628	1.86	1.83	215	212	89.13	83.15	50	50
WYOMING	2237	1925	.22	.20	17	16	131.59	120.31	14	15
TOTAL	1031267	964342	100.00	100.00	9112	8916	113.18	108.16		

The first three columns in **Table G7a** show actual sales of reporting publishers by geographical location, and **include both textbooks and audiovisual and other materials.**

The remaining columns continue the historical series of estimated industry sales and, therefore, include **textbook sales** only. The following are footnotes to this table:

(1) Figures in this column, which provide the base (100%) for the Index represent the average for the years 1966 through 1968.

(2) Includes sales to the Armed Forces.

In Table G7b, estimated sales are related to enrollment data on a state-by-state basis. 1982 and 1981 again utilize estimated **full-time equivalent** enrollment data rather than estimated degree-credit enrollment as in the past. The estimates are based on data released by the National Center for Education Statistics. Since both sales and enrollments are estimated and no adjustments are made for the sales of college textbooks to markets other than formal higher education, the resulting per capita figures should not be taken literally but should be regarded as trend indicators only.

*See Footnote To Table S1, Page xvi

TABLE G8—OPERATING DATA OF COLLEGE PUBLISHERS—BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 20 PUBLISHERS

	ALL PUBLISHERS						YOUR DATA
	1982			1981			
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES		
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE	
GROSS SALES	856357	119.7	117.0 TO 123.7	768384	118.8	116.4 TO 123.1	
RETURNS & ALLOWANCES	140789	19.7	17.0 TO 23.7	121537	18.8	16.4 TO 23.1	
NET SALES	715568	100.0	100.0 TO 100.0	646847	100.0	100.0 TO 100.0	
COST OF SALES							
PAPER, PRINTING, BINDING & DUPL. COSTS	127790	17.9	17.0 TO 21.2	121637	18.8	18.1 TO 21.8	
ROYALTIES	104231	14.6	13.7 TO 15.6	94879	14.7	13.7 TO 15.7	
TOTAL COST OF SALES	232021	32.4	32.3 TO 34.9	216516	33.5	33.1 TO 37.3	
GROSS MARGIN ON SALES	483544	67.6	65.1 TO 67.7	430331	66.5	62.7 TO 66.9	
OTHER INCOME	8400	1.2	0.1 TO 0.7	6369	1.0	0.1 TO 0.6	
PUBLISHING & OPERATING EXPENSES							
PLANT COSTS	45537	6.4	5.4 TO 8.9	40134	6.2	5.5 TO 8.2	
EDITORIAL	37037	5.2	4.7 TO 7.3	32942	5.1	4.2 TO 7.0	
PRODUCTION	16600	2.3	1.5 TO 4.0	13995	2.2	1.4 TO 3.9	
MARKETING	100651	14.1	12.2 TO 17.7	91361	14.1	12.1 TO 17.8	
FULFILLMENT	41094	5.7	4.7 TO 6.9	37071	5.7	5.2 TO 6.7	
GENERAL & ADMIN.	85967	12.0	10.8 TO 14.7	76248	11.8	10.5 TO 14.8	
TOTAL PUBL. & OPERATING EXPENSE	326886	45.7	44.0 TO 57.4	291752	45.1	44.1 TO 58.6	
NET INCOME FROM OPERATIONS	165061	23.1	10.1 TO 24.1	144948	22.4	6.1 TO 19.3	

Continued on page G-12

OPERATING DATA

Data are furnished by size of publisher **(Table G8 through G15). Table G8** is a summary table, offering a composite income statement of the reporting publishers. The remaining tables detail specific expense areas including a time series covering detailed expense ratios of the past four years.

While encouraged to furnish sales data on a calendar year basis, publishers were given the option of supplying operating information on a fiscal year basis. 9 publishers exercised this option. The month terminating their reporting year is listed below, together with the number of publishers for each period:

March - 2	October - 1
April - 4	November - 1
June - 1	

14 publishers, with net sales of $541.5 million, supplemented their operating data by reporting Cash Plant Expenditures of $46.6 million 8.6% of net sales). Since plant costs in Table G8 are reported on an accrual basis and subject, therefore, th varying treatment (amortization, write-off, inventory inclusion, etc.) depending on individual publishers' policies, valid comparison of a given publishers' experience with the composite figure becomes difficult. However, by reporting plant expenditures on a cash basis (i.e. actual monies spent during the year not related to books sold or to amoritization of amounts previously expended) all reporting companies, are, at least, placed on the same footing. By relating the expenditures to these publishers' net sales, a yardstock of comparison is established, even though no true (i.e. accural) relationship exists between the cash amounts spent on the sales consummated during the year.

To provide an added persective on the accrual figure reported in Table G8, however, publishers were asked to report their methods of treating plant costs. A summary of these responses appears below.

Treatment of Plant Cost	Number of Publishers	Net Sales For Group	Cash Plant Expenditures For Group
Amortized (3-7 years: average 4 years)	13	$539.7 million	$46.5 million
Written off as incurred	1	suppressed to	prevent disclosure

14 publishers with total net sales of $600.6 million reported carrying unamortized plant costs totaling $90.1 million $15.0% of sales) on their year-end balance sheets. $16.6 million of this amount involves unpublished titles; $53.1 million involve published titles; $20.4 million were reported unspecified.

TABLE G8—OPERATING DATA OF COLLEGE PUBLISHERS—BY SIZE OF PUBLISHER

(continued from G-11)

	4 PUBLISHERS WITH NET SALES UP TO $10 MILLION						
	1982			1981			YOUR DATA
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES		
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE	
GROSS SALES	26504	122.2	113.9 TO 132.6	24900	119.8	113.7 TO 126.5	
RETURNS & ALLOWANCES	4810	22.2	13.9 TO 32.6	4119	19.8	13.7 TO 26.5	
NET SALES	21694	100.0	100.0 TO 100.0	20781	100.0	100.0 TO 100.0	
COST OF SALES							
PAPER, PRINTING, BINDING & DUPL. COSTS	4897	22.6	17.9 TO 28.8	5069	24.4	17.0 TO 30.5	
ROYALTIES	2857	13.2	10.6 TO 14.7	2556	12.3	9.1 TO 14.9	
TOTAL COST OF SALES	7754	35.7	32.4 TO 41.4	7625	36.7	31.0 TO 41.8	
GROSS MARGIN ON SALES	13940	64.3	58.6 TO 67.6	13156	63.3	58.2 TO 69.0	
OTHER INCOME	191	0.9	0.3 TO 2.1	30	0.1	-0.7 TO 0.8	
PUBLISHING & OPERATING EXPENSES							
PLANT COSTS	1981	9.1	7.8 TO 15.1	2267	10.9	7.1 TO 19.9	
EDITORIAL	1458	6.7	4.4 TO 8.9	1311	6.3	4.3 TO 8.4	
PRODUCTION	414	1.9	1.3 TO 2.5	394	1.9	1.2 TO 2.4	
MARKETING	4812	22.2	16.8 TO 28.9	4049	19.5	15.4 TO 25.2	
FULFILLMENT	1564	7.2	5.0 TO 10.6	1642	7.9	5.6 TO 11.8	
GENERAL & ADMIN.	3030	14.0	10.1 TO 18.7	2856	13.7	10.9 TO 16.7	
TOTAL PUBL. & OPERATING EXPENSE	13259	61.1	53.6 TO 72.9	12519	60.2	57.7 TO 62.0	
NET INCOME FROM OPERATIONS	872	4.0	-7.5 TO 11.9	667	3.2	-1.0 TO 8.3	

	10 PUBLISHERS WITH NET SALES $10 TO $35 MILLION						
	1982			1981			YOUR DATA
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES		
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE	
GROSS SALES	282362	120.6	118.9 TO 124.6	243257	119.6	117.6 TO 123.3	
RETURNS & ALLOWANCES	48281	20.6	18.9 TO 24.6	39944	19.6	17.6 TO 23.3	
NET SALES	234081	100.0	100.0 TO 100.0	203313	100.0	100.0 TO 100.0	
COST OF SALES							
PAPER, PRINTING, BINDING & DUPL. COSTS	45516	19.4	17.6 TO 21.5	42243	20.8	18.7 TO 21.7	
ROYALTIES	33818	14.4	14.3 TO 15.6	30099	14.8	14.1 TO 15.8	
TOTAL COST OF SALES	79334	33.9	32.6 TO 34.7	72342	35.6	33.8 TO 36.3	
GROSS MARGIN ON SALES	154744	66.1	65.3 TO 67.4	130971	64.4	63.7 TO 66.2	
OTHER INCOME	1019	0.4	0.1 TO 0.5	727	0.4	-0.0 TO 0.4	
PUBLISHING & OPERATING EXPENSES							
PLANT COSTS	15321	6.5	5.5 TO 9.7	11529	5.7	4.7 TO 8.9	
EDITORIAL	14915	6.4	5.4 TO 7.4	11719	5.8	4.9 TO 7.2	
PRODUCTION	6488	2.8	1.8 TO 4.6	4988	2.5	1.4 TO 4.7	
MARKETING	35395	15.1	13.7 TO 18.0	31961	15.7	13.3 TO 18.4	
FULFILLMENT	14762	6.3	5.3 TO 7.4	10889	5.4	5.1 TO 6.2	
GENERAL & ADMIN.	28588	12.2	10.2 TO 15.6	26819	13.2	9.8 TO 16.5	
TOTAL PUBL. & OPERATING EXPENSE	115469	49.3	44.8 TO 59.9	97906	48.2	45.3 TO 56.0	
NET INCOME FROM OPERATIONS	40297	17.2	7.4 TO 21.7	33792	16.6	9.6 TO 18.5	

Continued on page G-13

TABLE G8—OPERATING DATA OF COLLEGE PUBLISHERS—BY SIZE OF PUBLISHER

(continued from G-12)

	6 PUBLISHERS WITH NET SALES ABOVE $35 MILLION							
	1982			1981			YOUR DATA	
	$	PERCENT OF NET SALES		$	PERCENT OF NET SALES			
		AVERAGE	MID-RANGE		AVERAGE	MID-RANGE		
GROSS SALES	547491	119.1	117.2 TO 120.9	500227	118.3	116.2 TO 120.9		
RETURNS & ALLOWANCES	87698	19.1	17.2 TO 20.9	77474	18.3	16.2 TO 20.9		
NET SALES	459793	100.0	100.0 TO 100.0	422753	100.0	100.0 TO 100.0		
COST OF SALES								
PAPER, PRINTING, BINDING & DUPL. COSTS	77377	16.8	15.0 TO 19.9	74325	17.6	16.1 TO 19.7		
ROYALTIES	67556	14.7	13.8 TO 16.3	62224	14.7	13.9 TO 16.6		
TOTAL COST OF SALES	144933	31.5	29.6 TO 34.7	136549	32.3	30.4 TO 35.2		
GROSS MARGIN ON SALES	314860	68.5	65.3 TO 70.4	286204	67.7	64.8 TO 69.6		
OTHER INCOME	7190	1.6	0.1 TO 2.0	5812	1.3	0.1 TO 1.6		
PUBLISHING & OPERATING EXPENSES								
PLANT COSTS	28235	6.1	5.1 TO 7.1	26338	6.2	5.1 TO 6.8		
EDITORIAL	20664	4.5	3.7 TO 6.5	19912	4.7	3.9 TO 6.5		
PRODUCTION	9698	2.1	1.5 TO 2.8	8613	2.0	1.5 TO 3.0		
MARKETING	60444	13.1	11.5 TO 15.3	55351	13.1	11.7 TO 15.1		
FULFILLMENT	24768	5.4	4.1 TO 6.2	24540	5.8	4.9 TO 7.0		
GENERAL & ADMIN.	54349	11.8	10.6 TO 14.7	46573	11.0	10.5 TO 13.1		
TOTAL PUBL. & OPERATING EXPENSE	198158	43.1	38.2 TO 48.7	181327	42.9	38.8 TO 48.8		
NET INCOME FROM OPERATIONS	123892	26.9	19.8 TO 32.2	110489	26.1	17.5 TO 31.5		

TABLE G9—INVENTORY DATA OF COLLEGE PUBLISHERS—BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 20 PUBLISHERS
WITH TOTAL NET SALES OF $712,650,000

	ALL PUBLISHERS		4 PUBLISHERS NET SALES UP TO $10 MILLION		10 PUBLISHERS NET SALES $10-$35 MILLION		6 PUBLISHERS NET SALES ABOVE $35 MILLION		YOUR DATA	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES		
BEGINNING INVENTORY	109063	15.3	4280	22.8	36674	15.7	68109	14.8		
PURCHASES OF PAPER, PRINTING, BINDING & DUPLICATING	154569	21.7	6056	32.3	55426	23.7	93088	20.2		
COST OF FREE COPIES	13772	1.9	644	3.4	4641	2.0	8486	1.8		
WRITE DOWNS	8116	1.1	312	1.7	3413	1.5	4391	1.0		
ENDING INVENTORY AFTER WRITE DOWNS	121893	17.1	4618	24.6	41941	17.9	75334	16.4		
PAPER, PRINTING, BINDING & DUPL. COST OF PRODUCTS SOLD	127967	18.0	5074	27.0	45518	19.4	77377	16.8		

Based on data in **Table G9**, the inventory turnover of all reporting publishers is 1.1; that of publishers with sales up to $10 million is 1.1; that of publishers with sales between $10 and $35 million is 1.2; and that of publishers with sales above $35 million is 1.1.

TABLE G10—ROYALTY EXPENSE OF COLLEGE PUBLISHERS—BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 19 PUBLISHERS
WITH TOTAL NET SALES OF $708,108,000

	ALL PUBLISHERS		3 PUBLISHERS NET SALES UP TO $10 MILLION		10 PUBLISHERS NET SALES $10-$35 MILLION		6 PUBLISHERS NET SALES ABOVE $35 MILLION		YOUR DATA	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES		
ROYALTIES AND FEES PAID	101810	14.4	1300	9.1	33510	14.3	66799	14.6		
ADVANCES WRITTEN OFF	880	0.1	16	0.1	308	0.1	557	0.1		
TOTAL ROYALTY EXPENSE	102690	14.5	1316	9.2	33818	14.4	67556	14.7		

For **Table G-10**, in addition to royalty operating data, publishers were asked to report the level of royalty advances carried on their balance sheets at reporting year end. 13 publishers with net sales of $531.1 million, reported royalty advances before write-off of $17.8 million (3.4% of sales), and after write-off of $14.2 million $2.7% of sales). Write-off therefore represented 0.7% of net sales and 20.5% of gross advances.

TABLE G11—EDITORIAL AND PRODUCTION EXPENSE OF COLLEGE PUBLISHERS—BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 20 PUBLISHERS
WITH TOTAL NET SALES OF $583,067,000

	ALL PUBLISHERS		5 PUBLISHERS NET SALES UP TO $10 MILLION		10 PUBLISHERS NET SALES $10-$35 MILLION		5 PUBLISHERS NET SALES ABOVE $35 MILLION		YOUR DATA	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES		
EDITORIAL EXPENSE										
DEPARTMENTAL (OTHER THAN COPY EDITING) SALARIES	19398	3.3	1021	4.7	9095	3.9	9282	2.9		
DEP'T'L TRAVEL & ENT.	3695	0.6	255	1.2	1595	0.7	1845	0.6		
ADVISOR'S FEES	3466	0.6	72	0.3	2075	0.9	1319	0.4		
OTHER EDITORIAL EXP.	5444	0.9	166	0.8	2150	0.9	3127	1.0		
TOTAL EDITORIAL EXPENSE	32004	5.5	1515	7.0	14915	6.4	15574	4.8		

THOUSANDS OF DOLLARS - AS REPORTED BY 19 PUBLISHERS
WITH TOTAL NET SALES OF $578,065,000

	ALL PUBLISHERS		4 PUBLISHERS NET SALES UP TO $10 MILLION		10 PUBLISHERS NET SALES $10-$35 MILLION		5 PUBLISHERS NET SALES ABOVE $35 MILLION		YOUR DATA	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES		
PRODUCTION EXPENSE										
PRODUCTION SALARIES	6803	1.2	338	2.4	2823	1.2	3642	1.1		
OUTSIDE PRODUCTION COSTS	1153	0.2	2	0.0	653	0.3	499	0.2		
COPY EDITING COSTS (INCL. SALARIES)	5719	1.0	27	0.2	2667	1.1	3026	0.9		
OTHER PRODUCTION EXP.	948	0.2	11	0.1	347	0.1	591	0.2		
TOTAL PRODUCTION EXPENSE	14624	2.5	377	2.6	6490	2.8	7757	2.4		

TABLE G12—MARKETING EXPENSE OF COLLEGE PUBLISHERS—BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 20 PUBLISHERS
WITH TOTAL NET SALES OF $583,067,000

	ALL PUBLISHERS		5 PUBLISHERS NET SALES UP TO $10 MILLION		10 PUBLISHERS NET SALES $10-$35 MILLION		5 PUBLISHERS NET SALES ABOVE $35 MILLION		YOUR DATA	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES		
SELLING EXPENSE										
SALARIES & COMMISSION	29977	5.1	1448	6.1	12404	5.3	16125	5.0		
DEPARTMENTAL TRAVEL & ENTERTAINMENT	10892	1.9	705	3.0	4746	2.0	5442	1.7		
OTHER SELLING EXPENSE	7118	1.2	566	2.4	4296	1.8	2255	0.7		
TOTAL SELLING EXPENSE	47987	8.2	2719	11.4	21445	9.2	23822			
PROMOTION EXPENSE										
DEPARTMENTAL SALARIES	5965	1.0	299	1.3	2277	1.0	3390	1.0		
DEPARTMENTAL TRAVEL & ENTERTAINMENT	810	0.1	27	0.1	436	0.2	347	0.1		
SPACE ADVERTISING	2275	0.4	186	0.8	947	0.4	1142	0.4		
CATALOGS, DIRECT MAIL & SELLING MAT'L	7807	1.3	590	2.5	3244	1.4	3973	1.2		
FREE COPIES (INCL. POSTAGE)	13572	2.3	1015	4.3	5839	2.5	6718	2.1		
EXHIBITS	3048	0.5	115	0.5	551	0.2	2381	0.7		
OTHER	3321	0.6	72	0.3	657	0.3	2592	0.8		
TOTAL PROMOTION EXPENSE	36798	6.3	2304	9.7	13951	6.0	20543	6.3		
TOTAL MARKETING EXPENSE	84785	14.5	5023	21.1	35396	15.1	44366	13.6		

TABLE G13—SALESMEN'S COMPENSATION AND EXPENSE OF COLLEGE PUBLISHERS

	1982	1981	1980	1979
NUMBER OF COMPANIES REPORTING	16	14	14	13
NUMBER OF SALESMEN	780	743	678	597
AVERAGE SALARY ($)	20027	16803	16416	15570
AVERAGE SALARY AND COMMISSION ($)	24503	21799	22348	19333
AVERAGE TRAVEL EXP. ($)	10607	8964	9669	8420
AVERAGE CONFERENCE EXPENSE ($)	1631	1297	1124	1044
AVERAGE FREE COPY EXPENSE ($)	15586	15294	14144	12699
TOTAL COMPENSATION, TRAVEL, CONFERENCE & FREE COPIES AS A PERCENT OF NET SALES	9.8	10.0	11.6	12.2
AVERAGE TERRITORY SIZE ($000)	836	675	720	635

TABLE G14—FULFILLMENT EXPENSE OF COLLEGE PUBLISHERS—BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS

AS REPORTED BY 15 PUBLISHERS WITH NET SALES OF $481,574,000 USING INTERNAL FACILITIES	ALL PUBLISHERS		2 PUBLISHERS NET SALES UP TO $10 MILLION		9 PUBLISHERS NET SALES $10-$35 MILLION		4 PUBLISHERS NET SALES ABOVE $35 MILLION		YOUR DATA	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES		
ORDER PROCESSING										
SALARIES (TOTAL)	7570	1.6	107	1.6	2801	1.4	4661	1.7		
ACC'TS RECEIVABLE & CREDIT CONTRL	1490	0.3	33	0.5	589	0.3	868	0.3		
ORDER PROCESSING & CUSTOMER SERV.	5311	1.1	54	0.8	1766	0.9	3491	1.3		
OTHER	769	0.2	20	0.3	446	0.2	303	0.1		
EDP/SYSTEMS EXPENSE	4139	0.9	153	2.3	1102	0.5	2884	1.1		
OTHER (INC. EQUIPMENT AND SUPPLIES)	946	0.2	23	0.3	438	0.2	485	0.2		
TOTAL ORDER PROCESSING AND CUSTOMER SERVICE	12654	2.6	283	4.3	4342	2.2	8030	2.9		
SHIPPING & WAREHOUSING										
SALARIES	8401	1.7	173	2.6	4191	2.1	4037	1.5		
OCCUPANCY	3647	0.8	84	1.3	1935	1.0	1629	0.6		
EQUIPMENT & SUPPLIES	2129	0.4	51	0.8	1198	0.6	880	0.3		
TRANSPORTATION CHRGES	2070	0.4	105	1.6	1739	0.9	225	0.1		
OTHER	402	0.1	40	0.6	27	0.0	335	0.1		
TOTAL SHIPPING AND WAREHOUSING	16649	3.5	453	6.8	9090	4.5	7106	2.6		
TOTAL FULFILLMENT EXP. OF PUBLISHERS USING INTERNAL FACILITIES	29303	6.1	736	11.1	13431	6.7	15136	5.5		

TABLE G15—GENERAL AND ADMINISTRATIVE EXPENSE OF COLLEGE PUBLISHERS—BY SIZE OF PUBLISHER

THOUSANDS OF DOLLARS - AS REPORTED BY 19 PUBLISHERS
WITH TOTAL NET SALES OF $550,208,000

	ALL PUBLISHERS		5 PUBLISHERS NET SALES UP TO $10 MILLION		9 PUBLISHERS NET SALES $10-$35 MILLION		5 PUBLISHERS NET SALES ABOVE $35 MILLION		YOUR DATA	
	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES	$	PCT-NET SALES		
MANAGEMENT SALARIES	6891	1.3	415	1.7	2367	1.2	4108	1.3		
ACCOUNTING SALARIES	4430	0.8	235	1.0	1385	0.7	2810	0.9		
GENERAL OFFICE SALARIES (EXC. FULFILLMENT)	4343	0.8	207	0.9	1491	0.7	2644	0.8		
GENERAL TRAVEL & ENT.	1183	0.2	78	0.3	311	0.2	794	0.2		
EDP/SYSTEMS EXPENSE (DIRECT OR ALLOCATED)	4272	0.8	203	0.9	1107	0.6	2962	0.9		
OCCUPANCY EXPENSE (EXC. WAREHOUSING)	10293	1.9	323	1.4	3399	1.7	6570	2.0		
EMPLOYEE BENEFITS (TOTL)	19987	3.6	707	3.0	7400	3.7	11879	3.7		
PENSIONS	3447	0.7	157	0.7	1162	0.6	2128	0.9		
DEFERRED PROFIT SHAR.	2638	0.6	17	0.1	1049	0.5	1572	0.6		
HOSPITAL & GROUP INS.	4450	0.9	184	0.8	2373	1.2	1893	0.7		
PAYROLL TAXES	6352	1.4	340	1.4	2618	1.3	3394	1.4		
OTHER	527	0.1	9	0.0	199	0.1	319	0.1		
UNSPECIFIED	2573		0		0		2573			
TAXES (EXCEPT INCOME & PAYROLL TAXES)	1235	0.3	72	0.3	656	0.3	507	0.2		
PERSONAL PROPERTY TAX	909	0.2	16	0.1	565	0.3	328	0.1		
ALL OTHER TAXES	289	0.1	56	0.2	91	0.0	142	0.0		
UNSPECIFIED	37		0		0		37			
OTHER	18734	3.4	1021	4.3	5870	2.9	11843	3.6		
TOTAL GENERAL AND ADMINISTRATIVE EXP.	71366	13.0	3264	13.7	23985	11.9	44118	13.6		

TABLE G16—EDITORIAL AND PRODUCTION EXPENSE RATIOS OF COLLEGE PUBLISHERS

THOUSANDS OF DOLLARS - AS REPORTED BY 17 PUBLISHERS
WITH 1982 NET SALES OF $530,774,000

	1982			1981		1980		1979
	PCT NET SALES	PCT CHG FROM 81	PCT CHG FROM 79	PCT NET SALES	PCT CHG FROM 80	PCT NET SALES	PCT CHG FROM 79	PCT NET SALES
EDITORIAL EXPENSE								
DEPARTMENTAL (OTHER THAN COPY EDITING) SALARIES	3.3	-1.6	-2.6	3.3	-1.1	3.4	0.2	3.4
DEP'T'L TRAVEL & ENT.	0.7	9.3	10.7	0.6	-4.5	0.6	6.2	0.6
ADVISOR'S FEES	0.5	2.6	-5.7	0.5	-4.4	0.6	-3.9	0.6
OTHER EDITORIAL EXP.	1.0	4.3	3.3	0.9	-9.3	1.0	9.1	0.9
TOTAL EDITORIAL EXPENSE	5.4	1.0	-0.5	5.4	-3.3	5.6	1.9	5.5

THOUSANDS OF DOLLARS - AS REPORTED BY 16 PUBLISHERS
WITH 1982 NET SALES OF $525,772,000

	1982			1981		1980		1979
	PCT NET SALES	PCT CHG FROM 81	PCT CHG FROM 79	PCT NET SALES	PCT CHG FROM 80	PCT NET SALES	PCT CHG FROM 79	PCT NET SALES
PRODUCTION EXPENSE								
PRODUCTION SALARIES	1.2	-8.4	-9.0	1.3	-6.4	1.4	6.1	1.3
OUTSIDE PRODUCTION COSTS	0.2	8.5	163.0	0.2	83.5	0.1	32.1	0.1
COPY EDITING COSTS (INCL. SALARIES)	1.1	30.4	-12.9	0.8	-23.5	1.1	-12.8	1.2
OTHER PRODUCTION EXP.	0.2	-23.2	-10.9	0.2	-11.7	0.2	31.3	0.2
TOTAL PRODUCTION EXPENSE	2.6	4.2	-5.8	2.5	-9.9	2.8	0.3	2.8

TABLE G17—MARKETING EXPENSE RATIOS OF COLLEGE PUBLISHERS

THOUSANDS OF DOLLARS - AS REPORTED BY 17 PUBLISHERS
WITH 1982 NET SALES OF $530,774,000

	1982			1981		1980		1979
	PCT NET SALES	PCT CHG FROM 81	PCT CHG FROM 79	PCT NET SALES	PCT CHG FROM 80	PCT NET SALES	PCT CHG FROM 79	PCT NET SALES
SELLING EXPENSE								
SALARIES & COMMISSION	5.2	-2.1	2.5	5.3	-1.4	5.4	6.1	5.1
DEPARTMENTAL TRAVEL & ENTERTAINMENT	1.9	-3.8	0.6	1.9	1.0	1.9	3.6	1.8
OTHER SELLING EXPENSE	1.0	57.8	34.3	0.6	-23.4	0.8	11.1	0.7
TOTAL SELLING EXPENSE	8.0	2.3	5.1	7.9	-3.0	8.1	6.0	7.7
PROMOTION EXPENSE								
DEPARTMENTAL SALARIES	1.1	9.2	-6.5	1.0	8.3	0.9	-21.0	1.2
DEPARTMENTAL TRAVEL & ENTERTAINMENT	0.2	-4.1	19.9	0.2	23.2	0.1	1.4	0.1
SPACE ADVERTISING	0.4	23.0	-4.3	0.3	-7.8	0.3	-15.6	0.4
CATALOGS, DIRECT MAIL & SELLING MAT'L	1.4	-3.7	-1.8	1.4	-0.1	1.4	2.1	1.4
FREE COPIES (INCL. POSTAGE)	2.5	-2.5	-0.4	2.5	-3.4	2.6	5.7	2.5
EXHIBITS	0.6	-7.2	-0.6	0.6	10.9	0.6	-3.4	0.6
OTHER	0.6	-29.1	-4.8	0.9	54.1	0.6	-12.9	0.6
TOTAL PROMOTION EXPENSE	6.7	-3.7	-2.0	6.9	5.4	6.6	-3.6	6.8
TOTAL MARKETING EXPENSE	14.7	-0.5	1.7	14.8	0.8	14.7	1.5	14.5

TABLE G18—FULFILLMENT EXPENSE RATIOS OF COLLEGE PUBLISHERS

THOUSANDS OF DOLLARS - AS REPORTED BY 13 PUBLISHERS
WITH 1982 NET SALES OF $462,140,000

	1982			1981		1980		1979
	PCT NET SALES	PCT CHG FROM 81	PCT CHG FROM 79	PCT NET SALES	PCT CHG FROM 80	PCT NET SALES	PCT CHG FROM 79	PCT NET SALES
ORDER PROCESSING								
SALARIES (TOTAL)	1.5	11.5	12.5	1.3	0.1	1.3	0.8	1.3
ACC'TS RECEIVABLE & CREDIT CONTRL	0.3	-1.9	-13.9	0.3	-2.6	0.3	-9.9	0.3
ORDER PROCESSING & CUSTOMER SERV.	1.1	15.1	21.6	0.9	-2.5	0.9	8.4	0.9
OTHER	0.2	15.6	16.7	0.1	33.0	0.1	-24.1	0.1
EDP/SYSTEMS EXPENSE	0.9	13.3	11.4	0.8	-19.4	0.9	22.1	0.8
OTHER (INC. EQUIPMENT AND SUPPLIES)	0.2	-26.3	7.3	0.3	35.6	0.2	7.3	0.2
TOTAL ORDER PROCESSING AND CUSTOMER SERVICE	2.6	7.9	11.7	2.4	-4.6	2.5	8.5	2.3
SHIPPING & WAREHOUSING								
SALARIES	1.7	2.7	-2.1	1.6	-8.7	1.8	4.4	1.7
OCCUPANCY	0.7	9.0	4.4	0.7	-7.0	0.7	3.0	0.7
EQUIPMENT & SUPPLIES	0.4	19.0	-5.1	0.4	-15.7	0.4	-5.4	0.5
TRANSPORTATION CHRGES	0.4	0.3	-21.6	0.4	0.1	0.4	-22.0	0.5
OTHER	0.1	-53.0	-36.4	0.2	52.3	0.1	-11.2	0.1
TOTAL SHIPPING AND WAREHOUSING	3.4	2.5	-5.3	3.3	-6.2	3.5	-1.6	3.6
TOTAL FULFILLMENT EXP. OF PUBLISHERS USING INTERNAL FACILITIES	5.9	4.8	1.4	5.7	-5.5	6.0	2.4	5.8

The series of **Table G16 through G20** (pages G-17 through G-19 provide comparisons for four years, of expense ratios in operating areas. Note that the reported changes in the ratios from year to year are based on comparisons of **unrounded** figures, while the actual ratios reported in the tables have been rounded to one decimal point. As a result changes in magnitude will be reported for figures which, because of the rounding, appear to be identical.

TABLE G19—GENERAL AND ADMINISTRATIVE EXPENSE RATIOS OF COLLEGE PUBLISHERS

THOUSANDS OF DOLLARS - AS REPORTED BY 17 PUBLISHERS
WITH 1982 NET SALES OF $530,774,000

	1982			1981		1980		1979
	PCT NET SALES	PCT CHG FROM 81	PCT CHG FROM 79	PCT NET SALES	PCT CHG FROM 80	PCT NET SALES	PCT CHG FROM 79	PCT NET SALES
MANAGEMENT SALARIES	1.2	1.8	-5.5	1.2	-2.3	1.2	-5.0	1.3
ACCOUNTING SALARIES	0.8	-0.8	-12.5	0.8	2.0	0.8	-13.5	0.9
GENERAL OFFICE SALARIES (EXC. FULFILLMENT)	0.8	-7.7	-20.1	0.9	-19.1	1.1	7.0	1.0
GENERAL TRAVEL & ENT.	0.2	-8.9	15.2	0.2	8.0	0.2	17.1	0.2
EDP/SYSTEMS EXPENSE (DIRECT OR ALLOCATED)	0.8	9.8	20.3	0.7	4.9	0.7	4.5	0.7
OCCUPANCY EXPENSE (EXC. WAREHOUSING)	1.9	4.4	-4.7	1.8	-7.5	2.0	-1.3	2.0
EMPLOYEE BENEFITS (TOTL)	3.7	-0.3	2.7	3.7	3.6	3.6	-0.5	3.6
PENSIONS	0.6	-6.7	-13.4	0.7	-2.6	0.7	-4.7	0.7
DEFERRED PROFIT SHAR.	0.5	12.5	45.0	0.4	23.3	0.3	4.7	0.3
HOSPITAL & GROUP INS.	0.8	-1.1	-7.8	0.8	-9.7	0.9	3.3	0.9
PAYROLL TAXES	1.2	-0.8	2.7	1.2	4.1	1.1	-0.5	1.1
OTHER	0.1	-10.8	76.7	0.1	169.7	0.0	-26.6	0.1
UNSPECIFIED	0.5	2.7	11.3	0.5	9.8	0.4	-1.3	0.4
TAXES (EXCEPT INCOME & PAYROLL TAXES)	0.2	-2.1	0.4	0.2	5.9	0.2	-3.2	0.2
PERSONAL PROPERTY TAX	0.2	21.3	29.2	0.1	19.6	0.1	-11.0	0.1
ALL OTHER TAXES	0.0	-27.2	-42.3	0.1	-25.6	0.1	6.5	0.1
UNSPECIFIED	0.0	-70.2	-18.4	0.0	128.3	0.0	20.0	0.0
OTHER	3.2	21.1	3.1	2.7	-12.5	3.0	-2.7	3.1
TOTAL GENERAL AND ADMINISTRATIVE EXP.	12.8	5.1	-0.9	12.2	-4.3	12.8	-1.5	13.0

TABLE G20—EMPLOYEE DATA OF COLLEGE PUBLISHERS

AS REPORTED BY 12 PUBLISHERS - EMPLOYING 2,501 TOTAL STAFF (1982)
(1982 NET SALES PER EMPLOYEE - $151,175)

	AVERAGE NUMBER OF EMPLOYEES PER $1,000,000 OF NET SALES				YOUR DATA			
	1982	1981	1980	1979				
ACQUISITION & DEVELOPMENT	1.6	1.7	1.9	2.3				
PRODUCTION, EDITORIAL & MANUFACTURING	1.1	1.0	1.4	1.3				
MARKETING (TOTAL)	2.9	3.0	3.4	3.8				
SALES	2.3	2.4	2.7	3.1				
PROMOTION	0.6	0.6	0.7	0.7				
ADMINISTRATIVE MANAGEMNT	0.4	0.4	0.4	0.5				
OTHER	0.8	0.9	1.0	1.1				
ALL EMPLOYEES	6.9	7.0	8.1	9.1				

Appendix A
AAP COLLEGE SURVEY

PARTICIPATING PUBLISHERS

Academic Press
Addison-Wesley Publishing Co., Inc.
Allyn & Bacon, Inc.
Anderson Publishing Company
Chas. A. Bennett Co., Inc.
Bobbs Merrill, Co., Inc.
William Brown Company
Burgess Publications
Computer Science Press
Congressional Quarterly
Delmar Publishing
Dushkin Publishing Group
Gorsuch Scarisbook
Hackett Publishing
Harcourt Brace Jovanovich
Harper & Row Publishers, Inc.
D.C. Heath
Holt, Rinehart & Winston (CBS)
Houghton Mifflin Company
Richard D. Irwin, Inc.
Jossey-Bass, Inc.
Lea & Febiger
Little Brown & Company
McGraw Hill
Macmillan, Inc.
Mayfield Publishers
Charles E. Merrill
C.V. Mosby
W.W. Norton
Oxford University Press
Pacific Books
Prentice-Hall
Random House
Science Research Assocs.
Scientific Press
Scott, Foresman & Company
Scribner Book Co.
Sinauer Associates
South-Western
Wadsworth, Inc.
Westview Press
John Wiley & Sons
Worth Publishing